

**DEPARTMENT OF TRANSPORTATION****National Highway Traffic Safety Administration**

[Docket No. NHTSA–2022–0038; Notice 1]

**Mercedes-Benz USA, LLC, Receipt of Petition for Decision of Inconsequential Noncompliance**

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

**ACTION:** Receipt of petition.

**SUMMARY:** Mercedes-Benz USA, LLC, (Mercedes-Benz) and Daimler Vans USA, LLC, (Daimler Vans), have determined that certain model year (MY) 2020–2021 VS20 Metris (Platform 447) vans do not fully comply with Federal Motor Vehicle Safety Standard (FMVSS) No. 110, *Tire Selection and Rims and Motor Home/Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of 4,536 kilograms (10,000 pounds) or Less*. Daimler Vans filed an original noncompliance report dated March 8, 2022. Mercedes-Benz subsequently petitioned NHTSA on March 31, 2022, for a decision that the subject noncompliance is inconsequential as it relates to motor vehicle safety. This document announces receipt of Mercedes-Benz's petition.

**DATES:** Send comments on or before March 20, 2023.

**ADDRESSES:** Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited in the title of this notice and may be submitted by any of the following methods:

- **Mail:** Send comments by mail addressed to the U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590.

- **Hand Delivery:** Deliver comments by hand to the U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except for Federal Holidays.

- **Electronically:** Submit comments electronically by logging onto the Federal Docket Management System (FDMS) website at <https://www.regulations.gov/>. Follow the online instructions for submitting comments.

- Comments may also be faxed to (202) 493–2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that comments you have submitted by mail were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided.

All comments and supporting materials received before the close of business on the closing date indicated above will be filed in the docket and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the fullest extent possible.

When the petition is granted or denied, notice of the decision will also be published in the **Federal Register** pursuant to the authority indicated at the end of this notice.

All comments, background documentation, and supporting materials submitted to the docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the internet at <https://www.regulations.gov> by following the online instructions for accessing the dockets. The docket ID number for this petition is shown in the heading of this notice.

DOT's complete Privacy Act Statement is available for review in a **Federal Register** notice published on April 11, 2000 (65 FR 19477–78).

**FOR FURTHER INFORMATION CONTACT:** Ahmad Barnes, General Engineer, NHTSA, Office of Vehicle Safety Compliance, (202) 366–7236.

**SUPPLEMENTARY INFORMATION:**

I. **Overview:** Mercedes-Benz and Daimler Vans determined that certain MY 2020–2021 VS20 Metris (Platform 447) vans do not fully comply with paragraph S4.3(d) of FMVSS No. 110, *Tire Selection and Rims and Motor Home/Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of 4,536 kilograms (10,000 pounds) or Less*. (49 CFR 571.110).

Mercedes-Benz filed an original noncompliance report dated March 8, 2022, pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*. Mercedes-Benz subsequently petitioned NHTSA on March 31, 2022, for an exemption

from the notification and remedy requirements of 49 U.S.C. chapter 301 on the basis that this noncompliance is inconsequential as it relates to motor vehicle safety, pursuant to 49 U.S.C. 30118(d) and 30120(h) and 49 CFR part 556, *Exemption for Inconsequential Defect or Noncompliance*.

This notice of receipt of Mercedes-Benz's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or another exercise of judgment concerning the merits of the petition.

II. **Vehicles Involved:** Approximately 700 MY 2020–2021 VS20 Metris (Platform 447) vans, manufactured between June 2, 2020, and October 12, 2021, are potentially involved:

III. **Noncompliance:** Mercedes-Benz explains that the subject vehicles are equipped with a vehicle placard that incorrectly states the spare tire size for which the subject vehicles were originally equipped as required by paragraph S4.3(d) of FMVSS No. 110. Specifically, the vehicle placard states that the spare tire size is “225/55R17C” when it should be “205/65R16C.”

IV. **Rule Requirements:** Paragraph S4.3(d) of FMVSS No. 110 includes the requirements relevant to this petition. Each vehicle, except for a trailer or incomplete vehicle, must show the tire size designation on a placard permanently affixed to the driver's side B-pillar and indicated by the headings “size” or “original tire size” or “original size,” and “spare tire” or “spare,” for the tires installed at the time of the first purchase for purposes other than resale. For full size spare tires, the statement “see above” may, at the manufacturer's option replace the tire size designation. If no spare tire is provided, the word “none” must replace the tire size designation.

V. **Summary of Mercedes-Benz's Petition:** The following views and arguments presented in this section, “V. Summary of Mercedes-Benz's Petition,” are the views and arguments provided by Mercedes-Benz. They have not been evaluated by the Agency and do not reflect the views of the Agency. Mercedes-Benz describes the subject noncompliance and contends that the noncompliance is inconsequential as it relates to motor vehicle safety.

Mercedes-Benz explains that the subject noncompliance was discovered during an internal audit, and it was “determined that incorrect spare tire information had been printed on placards due to an error documenting the spare tire size in the printing software used to produce the placards.” Mercedes-Benz says that it promptly

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.