

FCA US concludes that the subject noncompliance is inconsequential as it relates to motor vehicle safety, and that 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.

VI. NHTSA's Analysis

The burden of establishing the inconsequentiality of a failure to comply with a performance requirement in a standard—as opposed to a labeling requirement with no performance implications—is more substantial and difficult to meet. Accordingly, the Agency has not found many such noncompliances inconsequential.¹

In determining inconsequentiality of a noncompliance, NHTSA focuses on the safety risk to individuals who experience the type of event against which a recall would otherwise protect.² In general, NHTSA does not consider the absence of complaints or injuries when determining if a noncompliance is inconsequential to safety. The absence of complaints does not mean vehicle occupants have not experienced a safety issue, nor does it mean that there will not be safety issues in the future.³

The main purpose of the vehicle brake hose and its connected systems is to allow a motor vehicle operator to safely bring the vehicle to a complete stop. FMVSS No. 106 states that the purpose of the standard is to reduce deaths and injuries occurring as a result of brake system failure from pressure or vacuum loss due to hose or hose assembly rupture, and FMVSS No. 106 contains

the constriction requirement in S5.3.1 to help facilitate that outcome.

NHTSA does not find FCA US's arguments persuasive that failure to meet the minimum safety requirements of FMVSS No. 106 is inconsequential to safety. FMVSS No. 105 establishes minimum requirements related to motor vehicle braking under certain specified braking conditions, whereas FMVSS No. 106 describes, more broadly, minimum performance that pertain to brake hoses and brake hose assemblies to reduce deaths and injuries occurring as a result of brake system failure from pressure or vacuum loss due to rupture. For example, FMVSS No. 106 includes tests for constriction, whip resistance, and tensile strength, among others, that are intended to ensure a minimum level of safety beyond testing to the specific limited braking scenarios found in FMVSS No. 105.

FCA US explained that the root cause of the noncompliance is due to crimping of the hose without use of a mandrel that caused the inside diameter of the hose at the fitting to be smaller than designed. FCA US acknowledged in its petition that the hoses do not meet the requirements of paragraph S5.3.1 of FMVSS No. 106, stating that the worst cases of noncompliance only have 53% of the nominal inside diameter. This represents a significant decrease from FMVSS No. 106's 64% minimum safety requirement. NHTSA finds that any potential safety consequence resulting from FCA US's noncompliance may not present itself initially, but can emerge over the service life of the product. Furthermore, over-crimping a brake hose, which FCA US stated caused the noncompliance, is a common cause of brake hose failure in motor vehicles, and it can lead to cyclical fatigue that causes a shorter lifespan than a correctly crimped brake hose. Even if the subject noncompliant hoses passed a burst test when they were new, the over-crimping can result in higher stresses on the inside of the hose than designed and reduce the strength and cycle life of the hose.

In summary, the increased material stress and the loss of strength and cycle life due to over-crimping can lead to premature failure of the brake hose assemblies which negatively affects the vehicle's braking performance and creates a risk to motor vehicle safety.

VII. NHTSA's Decision

NHTSA has determined that FCA US has not met its burden of persuasion needed for the noncompliance with FMVSS No. 106 to be considered inconsequential to motor vehicle safety. FCA US's petition is hereby denied, and

FCA US is therefore obligated to provide notification of, and free remedy for, the aforementioned noncompliances, pursuant to 49 U.S.C. 30118 and 30120.

(Authority: 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8)

Anne L. Collins,

Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Declarations and Authorizations for Electronic Filing

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 e-file declarations using Forms 8453–EMP, 8453–FE, and 8453–WH, as well as e-file authorizations using Forms 8879–EMP, 8879–F, and 8879–WH.

DATES: Written comments should be received on or before December 12, 2022 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. 1545–1276 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: Declarations and Authorizations for Electronic Filing.

OMB Number: 1545–0967.

¹ Cf. *Gen. Motors Corporation; Ruling on Petition for Determination of Inconsequential Noncompliance*, 69 FR 19897, 19899 (Apr. 14, 2004) (citing prior cases where noncompliance was expected to be imperceptible, or nearly so, to vehicle occupants or approaching drivers).

² See *Gen. Motors, LLC; Grant of Petition for Decision of Inconsequential Noncompliance*, 78 FR 35355 (June 12, 2013) (finding noncompliance had no effect on occupant safety because it had no effect on the proper operation of the occupant classification system and the correct deployment of an air bag); *Osram Sylvania Prods. Inc.; Grant of Petition for Decision of Inconsequential Noncompliance*, 78 FR 46000 (July 30, 2013) (finding occupant using noncompliant light source would not be exposed to significantly greater risk than occupant using similar compliant light source).

³ See *Morgan 3 Wheeler Limited; Denial of Petition for Decision of Inconsequential Noncompliance*, 81 FR 21663, 21666 (Apr. 12, 2016); see also *United States v. Gen. Motors Corp.*, 565 F.2d 754, 759 (D.C. Cir. 1977) (finding defect poses an unreasonable risk when it “results in hazards as potentially dangerous as sudden engine fire, and where there is no dispute that at least some such hazards, in this case fires, can definitely be expected to occur in the future”).

Form Number: 8453–EMP, 8453–FE, 8453–WH, 8879–EMP, 8879–F, and 8879–WH.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. Form 8453–FE is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8453–EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8453–WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds withdrawal. Form 8879–F is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8879–EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8879–WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

Current Actions: There is a change to the existing collection. Forms 8453–WH and 8879–WH were developed to enable electronic filing of Form 1042.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 21,103,781.

Estimated Time per Respondent: 2.56 hours.

Estimated Total Annual Burden Hours: 54,018,359.

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 5, 2022.

Jon R. Callahan,
Tax Analyst.

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DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB).

ACTION: Notice of a modified system of records.

SUMMARY: In accordance with the Privacy Act of 1974, as amended, the Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau, proposes to modify a current Treasury system of records titled “Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records.”

DATES: Submit comments on or before November 10, 2022. The modified routine uses will be effective on November 10, 2022.

ADDRESSES: You may submit comments on this System of Records Notice (SORN) as an individual or on behalf of a business or other organization. You may submit comments electronically via the *Regulations.gov* website at <https://www.regulations.gov>, using the comment form posted for this document within Docket No. TTB–20XX–XXXX. Alternatively, you may submit written comments via postal mail to the Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12,

Washington, DC 20005, Attention—Revisions to Privacy Act Systems of Records. You may upload or include attachments with your comments. Please submit or have your comments postmarked by the closing date shown in the **DATES** section of this document.

The Bureau will post all comments received, including any personal information you provide, along with any attachments or other supporting disclosures, without change on the *Regulations.gov* website. Therefore, you should submit only information you wish to make publicly available. Please contact TTB's Regulations and Rulings division by email using the web form available at <https://www.ttb.gov/contact-rrd>, or by telephone at 202–453–2265, if you have any questions regarding how to comment on this SORN or to request copies of this document, its supporting materials, or the comments received in response.

FOR FURTHER INFORMATION CONTACT: For general questions, please contact Michael Hoover at 202–453–1039, ext. 135. For privacy issues, please contact Amy Henke at 513–684–2301.

SUPPLEMENTARY INFORMATION: In accordance with the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury (“Treasury” or the “Department”), Alcohol and Tobacco Tax and Trade Bureau (TTB), proposes to modify an existing Treasury system of records titled “Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records.” This is the only system of records adopted by TTB as of August 25, 2022.

TTB administers the Internal Revenue Code of 1986 (IRC), as amended, at 26 U.S.C. chapter 51 (distilled spirits, wine, and beer), chapter 52 (tobacco products, processed tobacco, and cigarette papers and tubes), and sections 4181–4182 (firearms and ammunition excise taxes), and the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. chapter 8). Under its IRC authorities, TTB collects the Federal excise taxes levied on alcohol, tobacco, firearms, and ammunition products and the special occupational taxes levied on certain tobacco industry members. Under these IRC and the FAA Act authorities, TTB also administers the Federal permit, registration, or notice requirements that apply to alcohol and tobacco industry members, as well the Federal requirements that apply to the production, labeling, and marketing of alcohol beverage products.

Under this system of records, TTB collects certain personal information