

identification number (TIN) that does not contain the correct date code, as stated by 49 CFR 574.5(b)(3), and therefore does not comply with paragraph S5.5.1(b) of FMVSS No. 139. Specifically, the date code as stated in the TIN on the subject tires is “3231” when it should state “3321.”

IV. Rule Requirements

Paragraph S5.5.1(b) of FMVSS No. 139 and 49 CFR 574.5(b)(3) include the requirements relevant to this petition. Each tire (manufactured on or after September 1, 2009) must be labeled with the TIN, as required by 49 CFR part 574, on the intended outboard sidewall of the tire. The date code, consisting of four numerical symbols, is the final group of the TIN and must identify the tire's week and year of manufacture. The first and second symbols of the date code must identify the week of the year by using “01” for the first full calendar week in each year, “02” for the second full calendar week, and so on. The third and fourth symbols of the date code must identify the last two digits of the year of manufacture.

V. Summary of Hercules's Petition

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

Hercules explains that two of the numerical symbols used in the TIN were inadvertently transposed and incorrectly states the date code “3231.” Hercules says that the tires should have been marked “3321,” to indicate that “the tires were manufactured in calendar week 33 of calendar year 2021.” Other than the incorrect date code, Hercules states that the TIN is correct and the subject tires “otherwise conform to the performance requirements applicable to specialty trailer tires.”

Hercules claims that the subject noncompliance “will not confuse or mislead the consumer,” and is similar to prior inconsequentiality petitions that NHTSA has granted. Although the numeric symbols representing the date code in the TIN were transposed, Hercules believes the subject noncompliance causes “no increased risk to motor vehicle safety” because the incorrect date code represents a future year of production “and is so far into the future to be implausible.”

Hercules contends that NHTSA has stated that its main concern is the potential safety risk to consumers using an aged tire that is “beyond the manufacturer's recommended service life, regardless of the condition of the tire.” Therefore, Hercules believes that a consumer using the incorrect date code listed on the subject tires would determine that the year of production indicated by the date code is 1931 or 2031, which would “cause a rational consumer to question the accuracy of the year of manufacture.” Furthermore, Hercules says that the guidance provided on NHTSA's website advises that “tires should be replaced within 6 to 10 years regardless of treadwear.” For these reasons, Hercules says the consumer would not “be misled into believing that the tire has a substantial service life ahead of it.” Hercules also states that “even if a dealer were to store the subject tires for several years before selling them, there is no risk of misleading the consumer about the age of the tire.”

In the event of a recall, Hercules states that the subject tires can be identified through its internal database using the TIN and “any consumer communication could include the TIN as it is listed on the tire sidewall so that consumers could check the recall notification against the tire sidewall for verification purposes.” Hercules says that upon registration of the subject tires, it “will continue to be able to isolate and identify the affected tires in its internal systems as having actually been produced in calendar week 33, calendar year 2021.”

According to Hercules, the following prior petitions NHTSA has granted describe noncompliances that are similar to the subject petition, and therefore, support Hercules's contention that its petition should be granted:

- Cooper Tire & Rubber Company, 86 FR 47726 (August 26, 2021).
- Bridgestone/Firestone, Inc., Grant of Petition, 71 FR 4396 (January 26, 2006).
- Bridgestone/Firestone, Inc., Grant of Petition, 66 FR 45076 (August 27, 2001).
- Bridgestone/Firestone Grant of Inconsequentiality Petition, 64 FR 20,090 (May 28, 1999).
- Cooper Tire & Rubber Co., Grant of Inconsequentiality Petition, 68 FR 16,115 (April 2, 2003).
- See Bridgestone/Firestone North America, LLC, Grant of Inconsequentiality Petition, 71 FR 4396 (January 26, 2006).

Hercules 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 tires that Hercules no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve tire distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant tires under their control after Hercules 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

Open Meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Tuesday, October 11, 2022.

FOR FURTHER INFORMATION CONTACT: Rosalind Matherne at 1–888–912–1227 or 202–317–4115.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that an open meeting of the Taxpayer Advocacy Panel Toll-Free Phone Lines

Project Committee will be held Tuesday, October 11, 2022, at 3:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Rosalind Matherne. For more information, please contact Rosalind Matherne at 1-888-912-1227 or 202-317-4115, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: September 2, 2022.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2022-19451 Filed 9-8-22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Special Projects Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Special Projects Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will still be held via teleconference.

DATES: The meeting will be held Wednesday, October 12, 2022.

FOR FURTHER INFORMATION CONTACT: Antoinette Ross at 1-888-912-1227 or 202-317-4110.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that an open meeting of the Taxpayer Advocacy Panel's Special Projects Committee will be held Wednesday, October 12, 2022, at 11:00 a.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Antoinette Ross. For more information please contact Antoinette Ross at 1-888-912-1227 or 202-317-4110, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website:

<http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: September 2, 2022.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2022-19454 Filed 9-8-22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Taxpayer Communications Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Wednesday, October 12, 2022.

FOR FURTHER INFORMATION CONTACT: Conchata Holloway at 1-888-912-1227 or 214-413-6550.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that a meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee will be held Wednesday, October 12, 2022, at 12:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Conchata Holloway. For more information, please contact Conchata Holloway at 1-888-912-1227 or 214-413-6550, or write TAP Office, 1114 Commerce St., MC 1005, Dallas, TX 75242 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: September 2, 2022.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2022-19452 Filed 9-8-22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Tuesday, October 11, 2022.

FOR FURTHER INFORMATION CONTACT: Robert Rosalia at 1-888-912-1227 or (718) 834-2203.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that an open meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee will be held Tuesday, October 11, 2022, at 12:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Robert Rosalia. For more information, please contact Robert Rosalia at 1-888-912-1227 or (718) 834-2203, or write TAP Office, 2 Metrotech Center, 100 Myrtle Avenue, Brooklyn, NY 11201 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: September 2, 2022.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Tax Forms and Publications Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Tax Forms