

that the tire capacities of those vehicles were capable of safely handling the additional weight of the higher vehicle weight capacity that was provided without risk of overloading.

Toyota contends that NHTSA should similarly find that the subject noncompliance is inconsequential to motor vehicle safety because the tire information placard on the subject vehicles provides a vehicle weight capacity that is lower than intended. Due to this, Toyota believes that the subject noncompliance does not pose a risk of vehicle overloading because the vehicle and its tires can accommodate more than the incorrect vehicle capacity weight that is stated on the tire information placard.

Toyota 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.

VI. NHTSA's Analysis:

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.⁴ 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.⁵ Further, because each inconsequential noncompliance petition must be evaluated on its own facts and determinations are highly fact-dependent, NHTSA does not consider prior determinations as binding precedent. Petitioners are reminded that

they have the burden of persuading NHTSA that the noncompliance is inconsequential to safety.

FMVSS No. 110 specifies requirements for tire selection to prevent tire overload. The intent of the standard is to ensure that vehicles are equipped with tires appropriate to handle the vehicle manufacturer's designed maximum vehicle weight.

The maximum weight of a vehicle is determined by adding to the vehicle the manufacturer specified maximum weight of occupants and cargo. FMVSS No. 110, paragraph S4.3(a) requires that vehicles be labeled with a "Vehicle Capacity Weight (VCW)" value which is the specified maximum occupant and cargo weight that can be loaded into a vehicle. This value is equal to 68 kg times the vehicle's designated seating capacity plus the rated cargo/payload of the vehicle. FMVSS No. 110, S4.2.1.1 and S4.3.4(b), requires that the vehicle maximum load on the tire shall not be greater than the applicable maximum load rating as marked on the sidewall of the tire or greater than the load rating of the tire at the manufacturer specified cold inflation pressure listed on the tire and loading information placard.

For the subject vehicles, Toyota noted that the vehicle weight capacity values on the placards are incorrect. The vehicle placard on the subject vehicles indicates that the vehicle weight capacity is 925 pounds when it should state that the vehicle weight capacity is 1,045 pounds. These errors would not cause a consumer to load the subject vehicles beyond their original design specifications.

Toyota cited prior NHTSA determinations of inconsequentiality petitions in support of the contention that the noncompliance involved here also had no safety impact. NHTSA notes that it evaluates each petition on its individual facts and does not consider prior determinations as binding precedent.

VII. NHTSA's Decision: In consideration of the foregoing, NHTSA finds that Toyota has met its burden of persuasion that the subject FMVSS No. 110 noncompliance in the affected vehicles is inconsequential to motor vehicle safety. Accordingly, Toyota's petition is hereby granted, and Toyota 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 that Toyota no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicles 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 Toyota 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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BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel—Notice of Closed Meeting

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held virtually via *Microsoft Teams*. The entire meeting will be closed.

DATES: The meeting will begin at 10:00 a.m. Eastern Time. The meeting will be held January 13, 2026.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held at virtually via *Microsoft Teams*.

FOR FURTHER INFORMATION CONTACT: Valeria B. Farr, 1835 Assembly Street, Columbia, SC 29201. Telephone (803) 312-7828 (not a toll-free number).

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. 1009, that a closed meeting of the Art Advisory Panel will be held virtually via *Microsoft Teams*.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

⁴ 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).

⁵ 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").

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in sections 552b(c)(3), (4), (6), and (7), of the Government in the Sunshine Act, and that the meeting will not be open to the public.

John E. Hinding,

Acting Chief, Independent Office of Appeals.

[FR Doc. 2025–23926 Filed 12–29–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0572]

Agency Information Collection

Activity: Application for Benefits for Qualifying Veteran's Child Born With Disabilities

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved

collection, and allow 60 days for public comment in response to the notice.

DATES: Comments must be received on or before March 2, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov

FOR FURTHER INFORMATION CONTACT:

Program-Specific information: Kendra McCleave, 202–461–9568, kendra.mccleave@va.gov.

VA PRA information: Dorothy Glasgow, 202–461–1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Application for Benefits for Qualifying Veteran's Child Born With Disabilities (VA Form 21–0304).

OMB Control Number: 2900–0572. <https://www.reginfo.gov/public/do/PRASearch>. (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

Type of Review: Revision of a currently approved collection.

Abstract: VA Form 21–0304 is used to determine the monetary allowance for a child born with Spina Bifida or certain birth defects who is the natural child of a Vietnam and certain Thailand or Korea service veterans. Without this information, VA would be unable to effectively administer 38 U.S.C. 1805, 1815, 1821, and 1822.

No substantive changes have been made to this form. The respondent burden has increased due to the estimated number of receivables averaged over the past year.

Affected Public: Individuals and Households.

Estimated Annual Burden: 202 hours.

Estimated Average Burden per Respondent: 10 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 1,209 per year.

Authority: 44 U.S.C. 3501 *et seq.*

Dorothy Glasgow,

Acting, VA PRA Clearance Officer, Office of Information Technology Data Governance and Analytics, Department of Veterans Affairs.

[FR Doc. 2025–23997 Filed 12–29–25; 8:45 am]

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