

NHTSA that the noncompliance is inconsequential to safety.

The purpose of the placard requirements in paragraph S4.3(d) of FMVSS No. 110 is to identify the tire size designation for the tires installed at the time of the first purchase for purposes other than resale.

As described by Mercedes-Benz, due to an error documenting the spare tire size in the printing software, the subject vehicles were equipped with a vehicle placard indicating the incorrect spare tire size.

The spare tire installed on the vehicle (size 205/65R16C) is certified to meet all applicable FMVSSs. It is a temporary spare tire that was designed for the vehicle and meets the vehicle loading requirements. Thus, if the spare wheel and tire assembly is replaced with an FMVSS-compliant 225/55R17C size assembly, it would not have any effect on the safety of the vehicle. Additionally, despite the incorrect placard, a consumer, technician, or salesperson could rely on the size of the spare tire present if the tire is ever replaced, rather than the incorrectly stated spare tire size on the placard. Any attempt to install a 225/55R17C size tire on the rim provided with the vehicle would be unsuccessful because it cannot fit on a 16-inch rim. Therefore, the individual replacing the tire will use the tire size information labeled on the tire being replaced or replace the entire wheel-tire assembly based on the placard information, neither option will decrease safety compared to a compliant vehicle. Therefore, this non-compliance is inconsequential to safety.

VII. NHTSA's Decision: In consideration of the foregoing, NHTSA finds that Mercedes-Benz has met its burden of persuasion that the subject FMVSS No. 110 noncompliance in the affected vehicles is inconsequential to motor vehicle safety. Accordingly, Mercedes-Benz's petition is hereby granted, and Mercedes-Benz 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 Mercedes-Benz no longer

controlled at the time it determined that the noncompliance existed. However, the granting of 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.

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2022-0092; Notice 2]

Premiori LLC, Grant of Petition for Decision of Inconsequential Noncompliance

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

ACTION: Grant of petition.

SUMMARY: Premiori, LLC, (Premiori), has determined that certain Premiorri Solazo replacement passenger car tires do not fully comply with Federal Motor Vehicle Safety Standard (FMVSS) No. 139, *New Pneumatic Radial Tires for Light Vehicles*. Premiori filed an original noncompliance report dated June 28, 2022, and amended the report on October 27, 2022. Premiori petitioned NHTSA on July 7, 2022, for a decision that the subject noncompliance is inconsequential as it relates to motor vehicle safety. This document announces the grant of Premiori's petition.

FOR FURTHER INFORMATION CONTACT: Jayton Lindley, Safety Compliance Engineer, Office of Vehicle Safety Compliance, NHTSA, (325) 655-0547.

SUPPLEMENTARY INFORMATION:

I. Overview: Premiori determined that certain Premiorri Solazo replacement passenger car tires do not fully comply with paragraphs S5.5(a) and S5.5.1 of FMVSS No. 139, *New Pneumatic Radial Tires for Light Vehicles* (49 CFR 571.139).

Premiori filed an original noncompliance report dated June 28, 2022, and amended the report on October 27, 2022, pursuant to 49 CFR part 573, *Defect and Noncompliance*

Responsibility and Reports. Premiori petitioned NHTSA on July 7, 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*.

Notice of receipt of Premiori's petition was published with a 30-day public comment period, on May 23, 2023, in the **Federal Register** (88 FR 33190). No comments were received. To view the petition and all supporting documents log onto the Federal Docket Management System (FDMS) website at <https://www.regulations.gov/>. Then follow the online search instructions to locate docket number "NHTSA-2022-0092."

II. Tires Involved: Approximately 8 Premiorri Solazo passenger car tires size 175/65R14 82H, manufactured between February 7, 2021, and April 30, 2021, are potentially involved.

III. Noncompliance: Premiori explains that the noncompliance is due to a mold error in which the subject tires do not have the required DOT symbol and the full or partial tire identification number (TIN) on one of the two sidewalls and therefore, do not comply with paragraph S5.5(a) of FMVSS No. 139. The tires do have the required DOT symbol (and TIN) on the other sidewall.

IV. Rule Requirements: Paragraphs S5.5(a) and S5.5.1 of FMVSS No. 139 include the requirements relevant to this petition. Paragraph S5.5(a) requires each tire to be marked on each sidewall with the symbol DOT, which constitutes a certification that the tire conforms to applicable FMVSSs. Paragraph S5.5.1 requires each tire to be labeled with the TIN required by 49 CFR part 574 on the intended outboard sidewall of the tire. Specifically, either the TIN or partial TIN, containing all characters in the TIN, except for the date code and, at the discretion of the manufacturer, any optional code, must be labeled on the other sidewall of the tire.

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

On or after February 17, 2022, Premiori inspected the molds used for the subject tires. Premiori's investigation found that one (1) of the

four molds that were used for the subject tires did not have the DOT marking or TIN on one sidewall. Premiori provided information showing that the subject tires met all other labeling requirements of S5.5 (a)–(i), including the symbol DOT and a full TIN on one of the two sidewalls. Premiori believes that there are no safety risks associated with the affected tires stated that they have “taken corrective actions regarding this noncompliance” and all four (4) tire molds now are fully compliant.

VI. NHTSA’s Analysis: The burden of establishing the inconsequentiality of a failure to comply with a *performance requirement* in an FMVSS is substantial and difficult to meet. Accordingly, the Agency has not found many such noncompliances inconsequential.¹ Where, as here, the noncompliance involves a labeling failure, the petitioner’s burden may still be substantial but may vary depending on the noncompliance at issue.

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 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.

Arguments that only a small number of vehicles or items of motor vehicle equipment are affected also do not justify granting an inconsequentiality petition.⁴ Similarly, mere assertions that only a small percentage of vehicles or items of equipment are likely to exhibit a noncompliance are unpersuasive. The percentage of potential occupants that could be adversely affected by a noncompliance is not relevant to whether the noncompliance poses an inconsequential risk to safety. Rather, NHTSA focuses on the consequence to an occupant who is exposed to the consequence of that noncompliance.⁵ The Safety Act is preventive, and manufacturers cannot and should not wait for deaths or injuries to occur in their vehicles before they carry out a recall.⁶ Indeed, the very purpose of a recall is to protect individuals from risk.⁷

NHTSA has evaluated the merits of the petition submitted by Premiori and is granting their request for relief from notification and remedy based on the following:

1. Based on its review of the information submitted by Premiori, NHTSA has no basis to believe that the tires do not meet the performance and labeling requirements of FMVSS No. 139, except for the missing symbol DOT and TIN on one sidewall of the affected tires.

2. Although the agency remains concerned that consumers may have more difficulty reading a TIN on the inner sidewall of the tires after the tire is installed on a vehicle, all of the

information required for successful registration and identification is present.

VII. NHTSA’s Decision: In consideration of the foregoing, NHTSA has decided that Premiori has met its burden of persuasion that the subject FMVSS No. 139 noncompliance is inconsequential to motor vehicle safety. Accordingly, Premiori’s petition is hereby 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 Premiori 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 Premiori 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

Agency Information Collection Activities; Comment Request on Disclosure of Returns and Return Information by Other Agencies

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before November 2, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution

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”).

⁴ See *Mercedes-Benz, U.S.A., L.L.C.; Denial of Application for Decision of Inconsequential Noncompliance*, 66 FR 38342 (July 23, 2001) (rejecting argument that noncompliance was inconsequential because of the small number of vehicles affected); *Aston Martin Lagonda Ltd.; Denial of Petition for Decision of Inconsequential Noncompliance*, 81 FR 41370 (June 24, 2016) (noting that situations involving individuals trapped in motor vehicles—while infrequent—are consequential to safety); *Morgan 3 Wheeler Ltd.; Denial of Petition for Decision of Inconsequential Noncompliance*, 81 FR 21663, 21664 (Apr. 12, 2016) (rejecting argument that petition should be granted because the vehicle was produced in very low numbers and likely to be operated on a limited basis).

⁵ See *Gen. Motors Corp.; Ruling on Petition for Determination of Inconsequential Noncompliance*, 69 FR 19897, 19900 (Apr. 14, 2004); *Cosco Inc.; Denial of Application for Decision of Inconsequential Noncompliance*, 64 FR 29408, 29409 (June 1, 1999).

⁶ See, e.g., *United States v. Gen. Motors Corp.*, 565 F.2d 754, 759 (D.C. Cir. 1977).

⁷ *Id.*