the notice will identify the person or class of persons granted the exemption, the regulatory provision(s) from which the persons is exempt, the effective period, and all terms and conditions of the exemption (49 CFR 381.315(c)(1)). If the exemption is denied, the notice will explain the reason for the denial (49 CFR 381.315(c)(2)). The exemption may be renewed (49 CFR 381.300(b)).

## III. Background

*Current Regulatory Requirements*

Under 49 CFR 395.3(a)(1), a property-carrying commercial motor vehicle (CMV) driver may not drive without first taking 10 consecutive hours off duty. Under sections 395.3(a)(2) and 395.3(a)(3)(i), the driver may drive no more than a total of 11 hours during a period of 14 consecutive hours after coming on duty following 10 consecutive hours off duty. Under 49 CFR 395.3(a)(3)(ii), driving is not permitted if more than 8 hours of driving time have passed without at least a consecutive 30-minute interruption in driving status. Under 49 CFR 395.3(b)(1), no motor carrier shall permit or require a driver of a property-carrying CMV to drive, nor shall any driver drive a property-carrying CMV, regardless of the number of motor carriers using the driver's services, for any period after having been on duty 60 hours in any period of 7 consecutive days or having been on duty 70 hours in any period of 8 consecutive days (49 CFR 395.3(b)(2)).

*Applicant's Request*

Lone Star's application for exemption was described in detail in a **Federal Register** notice published on June 30, 2026 (91 FR 39658) and will not be repeated as the facts have not changed.

## IV. Public Comments

The Agency received five comments, one supporting and four opposing the exemption. An anonymous commenter said, ''I support the adoption of the proposed exemption. The circumstances described in the application affect many hazardous materials and emergency response carriers throughout the country and are not unique to Lone Star Hazmat.''

AWM Associates, LLC said, ''Lone Star's application doesn't address fatigue. . . . It appears Lone Star is seeking relief from the regulations to overcome its ability to fulfill its contractual agreements.''

Scott Keane said, ''While I understand the desire to get employees home, the practical effect of this exemption is to reposition personnel and equipment for the company's next response. That primarily benefits the carrier, not public safety.''

The Commercial Vehicle Safety Alliance commented, ''The FMCSR were established to provide a framework of the minimum requirements to operate commercial motor vehicles safely. An exemption to those safety regulations should not be granted simply because they don't comport to a company's or industry's operational model.''

The Truck Safety Coalition (TSC), Citizens for Reliable and Safe Highways, and Parents Against Tired Truckers filed a joint comment and said, ''LoneStar Haz-Mat LLC fails to meet the threshold to qualify for HOS exemption. Its exemption application does not include a single countermeasure that combats driver fatigue.''

## V. FMCSA Decision

FMCSA has evaluated Lone Star's application and the public comments and denies the exemption. Lone Star's application does not provide an analysis of the safety impacts the requested exemption from the HOS regulations may cause. It also does not provide any safety countermeasures. FMCSA is therefore unable to determine that the exemption would likely achieve a level of safety equivalent to, or greater than, the level that would be achieved by the current regulations.

For the reasons stated, Lone Star's exemption application is denied.

**Derek D. Barrs,**

*Administrator.*

[FR Doc. 2026–24086 Filed 11–25–26; 8:45 am]

**BILLING CODE 4910–EX–P**

## DEPARTMENT OF TRANSPORTATION

### Federal Motor Carrier Safety Administration

**[Docket No. FMCSA–2026–0101]**

### Parts and Accessories Necessary for Safe Operation; Application for an Exemption From Liberty Bulk Transport, LLC, USDOT No. 3256390

**AGENCY:** Federal Motor Carrier Safety Administration (FMCSA), Department of Transportation (DOT).

**ACTION:** Notice of final disposition; grant of application for exemption.

**SUMMARY:** FMCSA announces its decision to grant an application from Liberty Bulk Transport, LLC, USDOT No. 3256390, (Liberty) for an exemption to allow it to operate commercial motor vehicles (CMVs) equipped with a module manufactured by Intellistop, Inc. (Intellistop). The Intellistop module is designed to pulse the required rear clearance, identification, and brake lamps from a lower-level lighting intensity to a higher-level lighting intensity 4 times in 2 seconds when the brakes are applied and then return the lights to a steady-burning state while the brakes remain engaged. The Agency has determined that granting the exemption to Liberty would likely achieve a level of safety equivalent to, or greater than, the level of safety achieved by the regulation.

**DATES:** The exemption is effective November 27, 2026 and expires November 28, 2031.

**FOR FURTHER INFORMATION CONTACT:** Mr. José R. Cestero, Mechanical Engineer, FMCSA Vehicle and Roadside Operations Division, Office of Carrier, Driver and Vehicle Safety Standards; *MCPSV@dot.gov.*

**SUPPLEMENTARY INFORMATION:**

## I. Public Participation

*Viewing Comments and Documents*

To view any documents mentioned as being available in the docket, go to *https://www.regulations.gov/docket/FMCSA-2026-0101/document* and choose the document to review. To view comments, click this notice, then click ''Document Comments.'' If you do not have access to the internet, you may view the docket by visiting Dockets Operations in the DOT West Building, 1200 New Jersey Avenue SE, W58–213, Washington, DC 20590–0001, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

## II. Legal Basis

FMCSA has authority under 49 U.S.C. 31136(e) and 31315(b) to grant exemptions from the Federal Motor Carrier Safety Regulations (FMCSRs). FMCSA must publish a notice of each exemption request in the **Federal Register** (49 CFR 381.315(a)). The Agency must provide the public an opportunity to inspect the information relevant to the application, including the applicant's safety analysis. The Agency must provide an opportunity for public comment on the request.

The Agency reviews applications, safety analyses, and public comments submitted and determines whether granting the exemption would likely achieve a level of safety equivalent to, or greater than, the level that would be achieved absent such exemption, pursuant to the standard set forth in 49 U.S.C. 31315(b)(1). The Agency must publish its decision in the **Federal Register** (49 CFR 381.315(b)). If granted, the notice will identify the regulatory provision(s) from which the party will

be exempt, the effective period, and all terms and conditions of the exemption (49 CFR 381.315(c)(1)). If the exemption is denied, the notice will explain the reason for the denial (49 CFR 381.315(c)(2)). The exemption may be renewed (49 CFR 381.300(b)).

## III. Background

*Current Regulatory Requirements*

Section 393.25(e) of the FMCSRs requires all exterior lamps (both required lamps and any additional lamps) to be steady-burning, with certain exceptions not relevant here. Two other provisions of the FMCSRs—section 393.11(a) and section 393.25(c)—mandate that required lamps on CMVs meet the requirements of Federal Motor Vehicle Safety Standard (FMVSS) No. 108 in effect at the time of manufacture. FMVSS No. 108, issued by the U.S. Department of Transportation's National Highway Traffic Safety Administration (NHTSA), requires installed stop lamps, whether original or replacement equipment, to be steady-burning.

*Applicant's Request*

Liberty applied for an exemption from 49 CFR 393.25(e) to allow it to operate CMVs equipped with Intellistop's module. When the brakes are applied, the Intellistop module is designed to pulse the rear clearance, identification, and brake lamps from a lower-level lighting intensity to a higher-level lighting intensity 4 times in 2 seconds and then maintain the original equipment manufacturer's (OEM) level of illumination for those lamps until the brakes are released and reapplied. Intellistop asserts that its module is designed to ensure that if the module ever fails, the clearance, identification, and brake lamps will default to normal OEM function and illumination.

Liberty's application followed the Agency's October 7, 2022, denial of Intellistop's application for an industry-wide exemption to allow all interstate motor carriers to operate CMVs equipped with the Intellistop module (87 FR 61133). While the Agency determined that the scope of the exemption Intellistop sought was too broad to ensure that an equivalent level of safety would be achieved, the Agency explained that individual motor carrier applications for exemption may be more closely aligned with FMCSA authorities. Exemptions more limited in scope would allow the Agency to ensure compliance with all relevant FMCSA regulations because the individual exemptee would be easily identifiable and its compliance with applicable regulations could be monitored, thus providing a level of safety equivalent to compliance with 49 CFR 393.25(e).

Liberty asserts that using the Intellistop module would enhance rear signal systems. Liberty submits that pulsing the rear brake lamps of a CMV may significantly increase visibility and reduce the frequency of rear-end crashes, and thus would maintain a level of safety that is equivalent to, or greater than, the level that would be achieved without the requested exemption.

## IV. Public Comments

FMCSA published a notice of the Liberty application in the **Federal Register** on February 10, 2026, and asked for public comments (91 FR 5982). The Agency received six comments in response to Liberty's application for exemption. Five commenters supported the request, while one commenter opposed it. Chris Holland, Zachary McMillan, Kris Myers, Starship Services, and the American Trucking Associations supported the application, stating that allowing pulsating brake lamps could improve rear conspicuity and enhance safety by increasing driver awareness and reducing the likelihood of rear-end crashes. Chris Holland cited research indicating that modulated or flashing brake signals are more attention-grabbing than steady-burning lamps, particularly in an environment where distracted driving is prevalent, and referenced prior exemption data showing reductions in rear-end crashes. Zachary McMillan and Kris Myers stated that pulsating brake lamps may improve depth perception and visibility, especially during nighttime or low-visibility conditions, and that even brief modulation could capture a following driver's attention and help prevent collisions. Starship Services and other commenters suggested that the repeated need for individual exemptions indicates that 49 CFR 393.25(e) may warrant reconsideration to accommodate emerging safety technologies. The American Trucking Associations stated that rear-end crashes involving commercial motor vehicles remain a persistent safety concern and that granting the exemption would allow for real-world evaluation of lighting technologies, which could inform best practices and future regulatory actions.

In contrast, David Fountain opposed the exemption, expressing concern that flashing or pulsating lights could create glare or visual discomfort, particularly for drivers operating at night, and argued that such lighting may be distracting and should be limited to emergency vehicles.

## V. Equivalent Level of Safety Analysis

Liberty requested that FMCSA grant an exemption from 49 CFR 393.25(e)—requiring certain exterior lamps to be steady burning—to allow it to operate CMVs equipped with Intellistop's module. FMCSA has determined that in order for Liberty to operate vehicles in compliance with the FMCSRs, an exemption from 49 CFR 393.25(e) must be accompanied by limited exemptions from 49 CFR 393.11(a) and 393.25(c), both of which mandate that required lamps on CMVs operated in interstate commerce must, ''at a minimum, meet the applicable requirements of 49 CFR 571.108 (FMVSS No. 108) in effect at the time of manufacture of the vehicle.'' FMCSA grants exemptions only when it determines ''such exemption[s] would likely achieve a level of safety that is equivalent to, or greater than, the level that would be achieved absent the exemption[s].''

Rear-end crashes generally account for approximately 30 percent of all crashes. They often result from a failure to respond (or delays in responding) to a stopped or decelerating lead vehicle. Data on crashes that occurred between 2010 and 2016 show that large trucks are consistently three times more likely than other vehicles to be struck in the rear in two-vehicle fatal crashes.[1] [2] FMCSA is deeply interested in the development and deployment of technologies that can reduce the frequency, severity, and risk of rear-end crashes.

Both FMCSA and NHTSA have examined alternative rear-signaling systems to reduce the incidence of rear-end crashes. While research efforts concluded that improvements in the incidence of rear-end crashes could be realized through certain rear-lighting systems that flash,[3] the FMCSRs do not currently permit the use of pulsating, brake-activated lamps on the rear of CMVs. FMCSA believes that the two agencies' previous research programs demonstrate that rear-signaling systems

[1] U.S. Department of Transportation, National Highway Traffic Safety Administration (2012), Traffic Safety Facts—2010 Data; Large Trucks, Report No. DOT HS 811 628, Washington, DC (June 2012).

[2] U.S. Department of Transportation, National Highway Traffic Safety Administration (2018), Traffic Safety Facts—2016 Data; Large Trucks, Report No. DOT HS 812 497, Washington, DC (May 2018).

[3] Expanded Research and Development of an Enhanced Rear Signaling System for Commercial Motor Vehicles: Final Report, William A. Schaudt *et al.* (Apr. 2014) (Report No. FMCSA–RRT–13–009).

may be able to ''improve attention getting'' to reduce the frequency and severity of rear-end crashes. Any possible benefit must be balanced against a possible risk of increased driver distraction and confusion. In balancing these interests, the Agency was compelled to deny the Intellistop application for exemption because the industry-wide scope of the request was too broad for the Agency to effectively monitor for the potential risk of driver distraction or confusion.

The Agency acknowledges the limitations of the research studies completed to date and the overall data deficiencies in this area. Nonetheless, as noted in its Intellistop decision, the Agency recognizes that existing data do suggest a potential safety value in the use of alternative rear-signaling systems, generally. Specifically, FMCSA considered NHTSA's research concerning the development and evaluation of rear-signaling applications designed to reduce the frequency and severity of rear-end crashes via enhancements to rear-brake lighting. The study examined enhancements for (1) redirecting drivers' visual attention to the forward roadway (for cases involving a distracted driver) and (2) increasing the saliency or meaningfulness of the brake signal (for inattentive drivers).[4] The research considered the attention-getting capability and discomfort glare of a set of candidate rear brake lighting configurations using driver judgments and eye-drawing metrics. The results of this research served to narrow the set of candidate lighting configurations to those that would most likely be carried forward for additional on-road study. Based on subjective participant responses, this research indicates some form of flashing or variation in brake light brightness may be more than two times more attention-getting than the baseline, steady-burning brake lights for distracted drivers.[5]

While some of the data collected in the study may not be statistically significant, the study results nonetheless indicate that additional efforts to get drivers' attention when they are approaching the rear of a CMV that is stopping may be helpful to reduce driver distraction and, ultimately, rear-end crashes. This was among several reasons why researchers concluded that the promising nature of enhanced brake lighting systems warranted additional work and research. FMCSA believes the acquisition of relevant data through real-world monitoring is of critical importance as the Agency continues to seek new and innovative options for reducing crashes. This is particularly true given the data limitations noted in previous studies.

Despite finding a potential safety value in the use of alternative rear-signaling technology, in the Intellistop decision the Agency determined that the data presently available did not justify an exemption to allow all interstate motor carriers to alter the performance of an FMVSS-required lighting device (*i.e.,* stop lamps) on any CMV. In contrast, however, Liberty's application requests an exemption from the steady-burning brake lamp requirement for CMV operations by only one interstate motor carrier. As FMCSA noted in its denial of Intellistop's industry-wide exemption application, individual motor carrier exemption requests more closely align with FMCSA and NHTSA authorities to ensure compliance with all other applicable regulations and with the safety performance of the smaller population of affected motor carriers. With an individual motor carrier exemption, the Agency can also more easily monitor compliance with terms and conditions intended to ensure operations conducted under the exemption do in fact provide an equivalent level of safety. Liberty's application demonstrates why this is particularly true, since the vehicles operated by Liberty under the exemption would be easily identifiable, and compliance with NHTSA's ''make inoperative'' prohibition and other related regulations could be readily checked.

FMCSA acknowledges the concern raised by one commenter that the use of pulsating brake-activated lighting may create glare or visual discomfort, particularly for drivers operating at night, and could be perceived as distracting or excessive. The commenter suggested that non-standard lighting devices should be limited to emergency vehicles. FMCSA notes, however, that the Intellistop module does not introduce additional lamps, but instead modulates the operation of existing required lighting equipment, including brake, clearance, and identification lamps, upon brake activation. These lamps are designed to comply with applicable photometric requirements under FMVSS No. 108, and the Intellistop module does not increase their photometric intensity beyond original equipment manufacturer specifications but instead operates them within their normal performance parameters. Because these lamps are subject to the steady-burning requirement in 49 CFR 393.25(e), the use of a pulsating pattern constitutes a deviation from the regulatory requirement, and therefore an exemption is necessary. FMCSA further notes that the pulsation is momentary and designed to return the lamps to a steady-burning state, which limits the potential for prolonged distraction while maintaining the intended signaling function of the required lighting equipment.

The Agency's decision to grant this exemption is based on the data suggesting enhanced rear signal systems, such as pulsing brake lights, may help reduce the frequency and severity of rear-end crashes, as well as on the limited number of vehicles operating under the exemption. Liberty currently operates a fleet of approximately 83 CMVs. The installation of the module on CMVs operated by a single motor carrier provides the opportunity for the Agency to collect data on the effects of pulsing brake lights in real-world conditions. The terms and conditions FMCSA imposes through this exemption will ensure appropriate Federal oversight in the use of these devices on a finite number of CMVs utilizing a phased-in approach.

Initially restricting the application of this exemption to a limited portion of Liberty's fleet will allow for a comparison between the crash involvement of Liberty CMVs equipped with the Intellistop device, those without the device, and the overall crash involvement of CMVs operated by similarly sized motor carriers with similar operations and overall safety performance. Data collected through this exemption and any other similar exemptions the Agency may grant in the future will allow for an evaluation of how the Intellistop module may improve following-vehicle driver responses to CMV braking. Consideration of the scope of any particular carrier's operation and the number and types of vehicles the carrier operates are critical to ensuring FMCSA gathers the most relevant data as the Agency considers safety benefits gained by the deployment of these rear brake lamp systems in CMV operations. The

[4] See NHTSA Study—Evaluation of Enhanced Brake Lights Using Surrogate Safety Metrics, *https://www.nhtsa.gov/sites/nhtsa.dot.gov/files/811127.pdf*.

[5] Ibid. While data demonstrated that brighter flashing lights were the most attention-getting combination for distracted drivers in this study, flashing lights with no increase in brightness were still more effective at capturing a distracted driver's attention than the baseline steady-burning brake lamps. Both look-up (eye drawing) data and interview data supported the hypothesis that simultaneous flashing of all rear lighting combined with increased brightness would be effective in redirecting the driver's eyes to the lead vehicle when the driver is looking away with tasks that involve visual load.

Agency's incremental approach in granting this limited exemption will also allow FMCSA to investigate and respond as appropriate to any incidents of alleged driver confusion attributable to use of the brake lamp systems in CMV operations.

FMCSA acknowledges that, until recently, all pulsating rear lamp exemptions the Agency granted involved the addition of non-mandatory auxiliary lights while the Intellistop module that Liberty seeks to install alters the functionality of original equipment manufacturers' lamps. Nonetheless, those previous exemptions are instructive. Notably, the Groendyke exemption involved auxiliary lamps rather than required lighting, but, like the Intellistop module, the modulation of the auxiliary lamps occurs during braking. More importantly, the Groendyke exemption also involved a technology installed on a number of one carrier's CMVs, which allowed the Agency more realistically to monitor its compliance with other applicable regulations. When granting the exemption, FMCSA found Groendyke's experience with brake-activated pulsating warning lamps, which resulted in a 33.7 percent reduction in rear-end crashes, to be compelling. Through the granting of the Groendyke exemption, the Agency was able to collect additional real-world data about the operation of the module at issue. Similarly, limited exemptions with narrowly tailored terms and conditions permitting the use of the Intellistop module will allow the Agency to collect data about the reliability and safety benefits of an integrated alternative rear-signaling system.

FMCSA notes that Liberty failed to provide any evidence beyond what is publicly available about the integration of the Intellistop module with its CMVs' existing systems or to support the claim that a malfunction of the device would result in the brake lights returning to OEM functionality. Nonetheless, based on the Agency's understanding of the device's design and assertions made in publicly available materials, FMCSA believes concerns about both the reliability and integration of the device are sufficiently alleviated in this instance because of the narrow scope of the exemption and the stringent requirements imposed by the Agency in the terms and conditions. Any evidence that module failure results in anything less than a return to brake light OEM functionality will result in revocation of the exemption.

Likewise, granting this exemption to an easily identifiable carrier alleviates concerns the Agency previously articulated about its inability to monitor compliance with NHTSA's ''make inoperative'' prohibition. FMCSA can monitor compliance with this exemption and ensure that only Liberty installs the module on its own CMVs.

Notwithstanding the promise the Agency sees in this technology, exemptions are warranted only if the applicant can demonstrate that an equivalent level of safety likely will be maintained. For this reason, the Agency believes it is important to consider the safety record of the applicant motor carrier. The Agency carefully considered Liberty's existing on-road safety performance record prior to granting this exemption. As of October 19, 2026, Liberty's out-of-service (OOS) rate is below the national average, with a vehicle OOS rate of only 5.2 percent (national average—22.3 percent), a driver OOS rate of 0 percent (national average—6.7 percent), and hazardous material OOS rate of 0 percent (national average—4.4 percent). Liberty maintains a Satisfactory safety rating.

FMCSA has authority to grant temporary exemptions from the FMCSRs only to motor carriers and not to CMV manufacturers or vehicle alterers. FMCSA acknowledges that the research described above did not fully address all of the implications of allowing pulsating stop lamps, especially by automobiles where stop lamp design is stylized and often brand-specific, and that it remains unclear whether deviation from the uniform brake-light patterns of CMVs may cause confusion among highway users when the lamps are pulsated during braking. When Intellistop sought an industry-wide exemption, FMCSA concluded that the potential risks of widespread adoption outweighed the potential benefits. But FMCSA reaches a different conclusion here, where any risks will be more limited and easier to monitor. FMCSA notes, moreover, that the research suggests that the use of rear-signaling systems may be a means to reduce the frequency and severity of rear-end crashes involving CMVs, as do the reductions in rear-end crashes reported by Groendyke (84 FR 17910, April 26, 2019) utilizing an auxiliary flashing rear-signaling system. These facts and the specific safety record of the applicant motor carrier support the conclusion that permitting the use of Intellistop's pulsating-lamp module among a limited and known population of vehicles of a single motor carrier, subject to terms and conditions for monitoring, is likely to achieve a level of safety that is equivalent to, or greater than, the level of safety achieved without the exemption.

## VI. Exemption Decision

### *A. Grant of Exemption*

FMCSA has evaluated Liberty's exemption application and the comments received. The Agency believes that granting Liberty a temporary exemption from 49 CFR 393.25(e) and temporary limited exemptions from 49 CFR 393.11(a) and 393.25(c) to allow Liberty to operate a limited number of its CMVs equipped with Intellistop's pulsating-brake module will likely achieve a level of safety equivalent to, or greater than, the level of safety achieved without the exemption.

This exemption is restricted to vehicles in Liberty's fleet and provides relief from the steady burning requirement for rear clearance, identification, and brake lamp activation for 2 seconds following brake activation. All other FMVSS No. 108 requirements cross-referenced or incorporated in the FMCSRs remain in effect, with a limited exception to the requirement exempted here in sections 393.11(a) and 393.25(c) for only the first two seconds of brake engagement. In addition, through the terms and conditions, FMCSA will be able to monitor performance of these CMVs to determine whether they were involved in a crash and whether they appear to be overrepresented in crashes compared to a control group (comprised of Liberty vehicles that are not equipped with the Intellistop unit but are operating on similar routes with similar schedules, etc., as further described in the Terms and Conditions).

The Agency has evaluated the application and hereby grants the exemption for a 5-year period, effective November 27, 2026 through November 28, 2031. During the temporary exemption period, Liberty (Applicant) may operate CMVs equipped with Intellistop's module that pulses the rear stop, clearance, and identification lamps from a lower-level lighting intensity to a higher-level lighting intensity 4 times in 2 seconds. This grant applies only to the ''steady-burning'' requirement specified in FMVSS No. 108 S7.3 and Tables I–a, I–b, and I–c. All other photometric and requirements for stop lamps specified in FMVSS No. 108 must still be met.

### *B. Terms and Conditions*

(i) Installation of the Intellistop Module

The Applicant is responsible for installing the Intellistop module. This exemption applies only to CMVs owned and operated by the Applicant. THE PRODUCT MUST BE INSTALLED

ONLY BY THE OWNER OF THE VEHICLE. IN ACCORDANCE WITH FEDERAL LAW (49 U.S.C. 30112(a)(1) AND 49 U.S.C. 30122), THE PRODUCT MAY NOT BE INSTALLED BY ANY MANUFACTURER, DISTRIBUTOR, DEALER, RENTAL COMPANY, OR MOTOR VEHICLE REPAIR BUSINESS.

The Applicant may not install the Intellistop module on more than 25% of its power units, and 25% of its trailers during the first year of operation under the exemption, or on more than 50% of its power units, and 50% of its trailers during the second year. The Applicant must provide the Agency the vehicle identification numbers for the power units and trailers that will be operating under the exemption.

The Applicant must maintain a control group of equal size to the group of power units and trailers equipped with the Intellistop unit during the first year of the exemption. And the CMVs in the control group must operate on routes with schedules that are similar to those of the Intellistop-equipped vehicles.

Installed modules may be used only to modulate rear clearance, identification, and stop lamps.

Within 30 business days of its first installation of the Intellistop module, the Applicant must notify the Agency via email at *MCPSV@dot.gov* of the number(s) and type(s) of CMVs it is operating, or intends to operate, with the Intellistop module installed; the module type and/or subtype; and any troubleshooting, repair, or other use of an Intellistop module covered by this exemption. Amended installation information, including CMVs on which the device is installed or uninstalled, may then be submitted via the quarterly submission specified in sub-paragraph (iv) *Recurring Reporting Requirements* below.

If the Applicant sells or transfers ownership of any CMV equipped with an Intellistop module under this exemption, or if the exemption is terminated for any reason, the Applicant must remove the module and restore the CMV to full compliance with the FMCSRs and FMVSSs prior to the transfer of ownership, or upon termination of the exemption. The Applicant must also certify in writing to the purchaser or transferee and FMCSA that the CMV has been restored to compliance with the FMCSRs and FMVSSs.

(ii) Driver Pre-Trip Vehicle Inspections

The Applicant must ensure that each driver of an Intellistop-equipped CMV performs a pre-trip inspection to confirm that the Intellistop module operates only for 2 seconds and does not interfere with the normal operation of lamps after 2 seconds. If the lamps are not steady burning after 2 seconds, the CMV must not be dispatched until repairs are made. At the end of each work shift, drivers must note any problems observed by or reported to them concerning the Intellistop module on a driver vehicle inspection report (see 49 CFR 396.11), and the motor carrier must correct the problem before the vehicle is dispatched again.

(iii) Safety Notification to FMCSA

The Applicant must notify FMCSA within 5 business days after it becomes aware, or otherwise determines, that the continued use of a module or entire type or subtype of module covered by this exemption is no longer likely to maintain a level of safety that is at least equivalent to the level that would be achieved absent this exemption. Notification must be made by sending an email to FMCSA at *MCPSV@dot.gov.*

(iv) Recurring Reporting Requirements

During the exemption period, the Applicant must provide quarterly submissions to FMCSA of the data described below. The Applicant's first quarterly submission is due on March 1, 2027, and thereafter will be due every 3 months, on the first business day of the month. The first quarterly submission must include the required data beginning 60 days prior to the date of module installation. All quarterly submissions must include data through at least the 14th day (inclusive) of the month immediately preceding the submission. Unless otherwise agreed to by FMCSA, quarterly submissions must be sent via email to FMCSA at *MCPSV@dot.gov.* If the Applicant does not have one or more categories of information described below, it must, within 20 days of the effective date of this exemption, discuss with FMCSA other available information. If the Agency accepts such alternative information, the Applicant must submit that data in lieu of the information specified below.

In the quarterly submission, the Applicant must provide FMCSA the following information known to the Applicant regarding all crashes and other incidents (''crash or incident'') involving a CMV equipped with an Intellistop module covered by this exemption where the Intellistop module is potentially implicated. Crashes involving a CMV equipped with an Intellistop module that are ''head-on'' or otherwise involve only the front of the Intellistop-equipped CMV impacting some other object (such that the Intellistop module, without question, could not be implicated) are not subject to this condition. For the first quarterly submission, data must include any crash or incident occurring in the 60 days prior to installation of the Intellistop module that would have been contained in this reporting category had the module been installed at the time of the crash or incident. The Applicant's knowledge includes, but is not limited to: (1) outreach from a consumer, lawyer, or any other person or organization (via letter, email, fax, telephone call, social media, or any other medium); (2) lawsuits to which the Applicant is a party, or otherwise knows exist where an Intellistop module covered by this exemption is an issue in the litigation; and (3) insurance claims against the Applicant related to use of the Intellistop module. When in the Applicant's possession, information provided to FMCSA shall include:

1. The date of first contact regarding, or the Applicant's first awareness of, the crash or incident;
2. The date of the most recent follow-up contact, if any, between the Applicant and the other party;
3. The date, time, and location of the crash or incident;
4. A brief description of the crash or incident;
5. The Intellistop module type and/or subtype(s) involved in the crash or incident; and
6. Information, if any, indicating that the Intellistop module is, or was, not working as intended, or caused confusion or a roadway hazard for either the consumer or other motorists.

*Annual data.* At the end of each 12-month period this exemption is in effect, the Applicant shall, within 60 days, submit a report detailing all information in its possession regarding crash rates and vehicle miles traveled by CMVs equipped with a module covered by this exemption. Additionally, the report shall specify the number and type of CMVs the Applicant is operating under the exemption, the module type or subtype installed on each CMV, the affected lamps (rear clearance, identification, and/or brake lamps), the number of covered vehicles sold or transferred in ownership during the 12-month reporting period, and a statement certifying that any sold or transferred vehicle(s) have been restored to compliance with applicable FMVSSs and FMCSRs.

*Meetings.* The Applicant shall, at FMCSA's request, meet with FMCSA to answer questions regarding data and information provided by the Applicant under this exemption.

(v) Early Termination

The exemption is valid for 5 years from the date of issuance unless rescinded earlier by FMCSA. FMCSA will terminate the exemption if: (1) the Applicant fails to comply with the terms and conditions of the exemption; (2) the exemption results in a lower level of safety than was maintained before it was granted; or (3) continuation of the exemption would not be consistent with the goals and objectives of Title 49, chapter 313 or section 31136.

(vi) Notification From the Public

Interested parties possessing information that would demonstrate that Liberty's CMVs equipped with Intellistop's pulsating rear-light module may not be achieving the requisite statutory level of safety should immediately notify FMCSA. The Agency will evaluate any such information and, if safety is being compromised or if the continuation of the exemption is not consistent with 49 U.S.C. 31136(e) and 31315(b), will take immediate steps to revoke the exemption.

(vii) Non-Endorsement

This limited and conditional exemption does not constitute an endorsement of the Intellistop product by FMCSA, NHTSA, the U.S. DOT, or any of their components, or by any of these agencies' employees or agents. As a condition of the continued effectiveness of this exemption, Intellistop is expressly prohibited from describing its product as approved by, endorsed by, or otherwise authorized by FMCSA, NHTSA, or U.S. DOT, or as compliant with Federal safety regulations.

## VII. Preemption

In accordance with 49 U.S.C. 31315(d), as implemented by 49 CFR 381.600, during the period this exemption is in effect, no State shall enforce any law or regulation applicable to interstate commerce that conflicts with or is inconsistent with this exemption. States may, but are not required to, adopt the same exemption with respect to operations in intrastate commerce.

**Derek D. Barrs,**

*Administrator.*

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**BILLING CODE 4910–EX–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Agency Information Collection Activities; Comment Request on New Technologies in Retirement Plans

**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 January 26, 2027 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. 1545–1632'' in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Marcus W. McCrary, (470) 769–2001.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

*Title:* New Technologies in Retirement Plans.

*OMB Control Number:* 1545–1632.

*Regulation Project Number:* TD 8873, TD 9294.

*Abstract:* Treasury Regulations section 1.402(f)–1 requires that plan administrators and employers provide recipients of certain distributions from qualified retirement plans timely written explanations of certain provisions. This regulation provides that if a full written paper explanation was previously given, a written paper or electronic summary of the explanation may be provided to participants in lieu of the full explanation within the requisite time. Treasury Regulations section 1.411(a)–11 requires employers or plan administrators of qualified retirement plans to provide certain notices to and obtain consents and elections from distributees. Treasury Regulations section 1.411(a)–11 requires that a confirmation of the terms of the distribution be provided to each participant who consents to a distribution through an electronic medium.

*Current Actions:* There is no change to the previously approved information collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit institutions.

*Estimated Number of Respondents:* 455,625.

*Estimated Number of Responses:* 11,700,000.

*Estimated Time per Response:* 2 minutes.

*Estimated Total Annual Burden Hours:* 477,563.

Dated: November 24, 2026.

**Jon R. Callahan,**

*Senior Tax Analyst.*

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**BILLING CODE 4831–GV–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Agency Information Collection Activities; Comment Request on TD 8612—Income, Gift and Estate Tax

**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