

failures of safety-critical equipment, like seat belts or air bags, are rarely deemed inconsequential.

An important issue to consider in determining inconsequentiality based upon NHTSA's prior decisions on noncompliance issues was the safety risk to individuals who experience the type of event against which the recall would otherwise protect.⁴ NHTSA also does not consider the absence of complaints or injuries to show that the issue is inconsequential to safety. "Most importantly, the absence of a complaint does not mean there have not been any safety issues, nor does it mean that there will not be safety issues in the future."⁵ "[T]he fact that in past reported cases good luck and swift reaction have prevented many serious injuries does not mean that good luck will continue to work."⁶

Arguments that only a small number of vehicles or items of motor vehicle equipment are affected have also not justified granting an inconsequentiality petition.⁷ Similarly, NHTSA has rejected petitions based on the assertion that only a small percentage of vehicles or items of equipment are likely to actually exhibit a noncompliance. The percentage of potential occupants that could be adversely affected by a noncompliance does not determine the question of inconsequentiality. Rather,

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 *Morgan 3 Wheeler Limited; Denial of Petition for Decision of Inconsequential Noncompliance*, 81 FR 21663, 21666 (Apr. 12, 2016).

⁶ *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").

⁷ 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).

the issue to consider is the consequence to an occupant who is exposed to the consequence of that noncompliance.⁸ These considerations are also relevant when considering whether a defect is inconsequential to motor vehicle safety.

Mercedes-Benz states that the door is located in the center console, below the in-vehicle display, and does not present an opportunity to strike vehicle occupants when opened. Further, Mercedes-Benz states the design of the door slides forward and into the center console when it opens and presents little or no opportunity for any contact between the vehicle's occupants and the door. Finally, although the purpose and objective of the standard are to protect against injury from hard and sharp surfaces in the event of a crash, Mercedes-Benz states the compartment door will automatically close within 250 ms.

Without presenting any test data or other information supporting this thesis, Mercedes-Benz argues that in a frontal crash there is the possibility that the center console door will open for a matter of milliseconds then automatically close. Specifically, Mercedes-Benz represents that there is "no risk of injury to occupants from objects escaping the compartment . . . only opening in crash loads exceeding 24 g of force . . . and would open and completely close within approximately 250 ms." NHTSA notes that frontal crash events, such as seen in NHTSA FMVSS No. 208, *Occupant Crash Protection* compliance tests or New Car Assessment Program Tests, terminate in 150 ms or less and can exceed 24 g.

NHTSA finds that in the instant case, the mere assertion that the center console door will open for up to 250 ms and then automatically close is not sufficiently persuasive to justify granting the relief Mercedes-Benz seeks. In addition, the Agency has never made a distinction between sliding interior compartment doors and other, pivoting or hinged doors that project outward when opened. Mercedes-Benz asserts that an open sliding compartment door does not present a potential for occupant injury because an open sliding compartment door does not project outward into the interior of the vehicle. S5.3 of FMVSS No. 201 requires that doors in the console or a side panel remain closed regardless of the method by which a manufacturer chooses to open or close them. The concern that an

⁸ 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).

open door could cause occupant injury is not limited to a protrusion created by an open door. Rather, the concern addressed by the requirement is that a sharp or rigid surface does not expose an occupant to undue risk of injury. In other words, we do not consider the risk posed by the sharp edges of the door itself to be the only risk addressed by FMVSS No. 201. Surfaces that should be masked by a door may themselves pose risks to occupants during a crash.⁹

Finally, Mercedes-Benz represents that it is "not aware of any warranty claims, field reports, customer complaints, legal claims, or injuries related to this noncompliance." As noted above, NHTSA does not consider the absence of complaints or injuries to show that the issue is inconsequential to safety.

VII. NHTSA's Decision

NHTSA finds that Mercedes-Benz has not met its burden of persuasion that the FMVSS No. 201 noncompliance is inconsequential as it relates to motor vehicle safety. Accordingly, the petition is hereby denied and Mercedes-Benz is not exempt from the obligation to provide notification of, and remedy for, the subject noncompliance in the affected vehicles under 49 U.S.C. 30018 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.

[FR Doc. 2022-26959 Filed 12-12-22; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Electronic Tax Administration Advisory Committee; Meeting

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Meeting.

SUMMARY: The Electronic Tax Administration Advisory Committee (ETAAC) will hold a public meeting via telephone conference line on Wednesday, January 11, 2023.

FOR FURTHER INFORMATION CONTACT: Mr. Alec Johnston, Office of National Public Liaison, at (202) 317-4299, or send an email to publicliaison@irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section

⁹ See Agency Interpretation to D. Haenchen, Volkswagen of America, Inc., February 12, 2004.

10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a public meeting via conference call of the ETAAC will be held on Wednesday, January 11, 2023, at 12:30 p.m. EDT. The purpose of the ETAAC is to provide continuing advice regarding the development and implementation of the IRS organizational strategy for electronic tax administration. ETAAC is an organized public forum for discussion of electronic tax administration issues such as prevention of identity theft and refund fraud. It supports the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perceptions of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements. Please call or email Alec Johnston to confirm your attendance. Mr. Johnston can be reached at 202-317-4299 or PublicLiaison@irs.gov. Should you wish to present the ETAAC with an oral or written statement, please call 202-317-4299 or email: PublicLiaison@irs.gov.

Dated: December 7, 2022.

John A. Lipold,

Designated Federal Official, Office of National Public Liaison, Internal Revenue Service.

[FR Doc. 2022-26951 Filed 12-12-22; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Notice of Availability of the Record of Decision for the Final Programmatic Environmental Impact Statement of the Department of Veterans Affairs Housing Loan Program

AGENCY: Department of Veterans Affairs.

ACTION: Notice of availability.

SUMMARY: The Department of Veterans Affairs (VA) announces the availability of the Record of Decision (ROD) for the Final Programmatic Environmental Impact Statement (PEIS) for VA's Housing Loan Program (HLP). Notice of the Final PEIS was published by the U.S. Environmental Protection Agency (EPA) in the **Federal Register** on July 15, 2022. The VA Under Secretary for Benefits signed the ROD on October 4, 2022, which was at least 30 days after publication of EPA's Notice of Availability.

ADDRESSES: The ROD is available at the VA website <https://www.benefits.va.gov/homeloans/environmental>

impact.asp. Printed copies of the document may be obtained by contacting VA at VAHLPNEPA.VBAVACO@va.gov.

FOR FURTHER INFORMATION CONTACT: Erin Byrum, Lead Management Analyst, Loan Guaranty Service, Veterans Benefit Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, at VAHLPNEPA.VBAVACO@va.gov or by phone at 202-632-8862. This is not a toll-free number.

SUPPLEMENTARY INFORMATION: The Final PEIS was developed pursuant to the National Environmental Policy Act (NEPA) of 1969, as amended (42 U.S.C. 4321, *et seq.*), the Council on Environmental Quality's regulations for implementing the procedural provisions of NEPA (40 CFR 1500-1508) and VA's NEPA regulations titled "Environmental Effects of the Department of Veterans Affairs Actions" (38 CFR 26).

The Final PEIS assessed the potential physical, environmental, cultural, socioeconomic and cumulative effects of the HLP and will be used to assist and inform agency planning and decision-making. The HLP assists hundreds of thousands of Veterans each year across the United States and its Territories. This PEIS process has ensured VA appropriately considered the potential effects of the HLP, a major Federal action, on the quality of the human environment, as required by 40 CFR 1500.1.

Signing Authority

Denis McDonough, Secretary of Veterans Affairs, approved this document on December 7, 2022, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

Luvenia Potts,

Regulation Development Coordinator, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.

[FR Doc. 2022-26980 Filed 12-12-22; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0795]

Agency Information Collection Activity Under OMB Review: Barriers to Health Care for Women Veterans Survey

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Health Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.

DATES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function. Refer to "OMB Control No. 2900-0795."

FOR FURTHER INFORMATION CONTACT: Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email maribel.aponte@va.gov. Please refer to "OMB Control No. 2900-0795" in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: 44 U.S.C. 3501-21.

Title: Barriers to Health Care for Women Veterans Survey.

OMB Control Number: 2900-0795.

Type of Review: Reinstatement of a currently approved collection.

Abstract: Legal authority for this data collection is found in Public Law 116-315, Sec. 5402—"Study of Barriers for Women Veterans to Receipt of Health Care from Department of Veterans Affairs," which requires VA to conduct an independent comprehensive study of the barriers to the provision of health care for women Veterans. Per Sec. 5402, this current study is to build on previous studies "National Survey of Women Veterans in Fiscal Year 2007-2008" and "Study of Barriers for Women Veterans to VA Health Care 2015." The aim of the proposed survey is to better understand barriers women Veterans face accessing VA care, the comprehensiveness of care, and progress made in reducing barriers to VA healthcare for women Veterans since the previous study conducted in 2015. The data collected will allow VA to plan and provide better health care for women Veterans and to support reports to Congress about the status of women Veterans' health care.

An agency may not conduct or sponsor, and a person is not required to