

Enforcement Act of 1984). In the Report to Congress, AAMA stated the more recent antitheft systems are more effective in reducing auto theft.

GM also stated that theft rate data have indicated a decline in theft rates for vehicle lines equipped with comparable devices that have received full exemptions from the parts-marking requirements. GM stated that the theft rate data, as provided by the Federal Bureau of Investigation's National Crime Information Center (NCIC) and compiled by the agency, show that theft rates are lower for exempted GM models equipped with the PASS-Key-like systems than the theft rates for earlier models with similar appearance and construction that were parts-marked.

GM stated that the theft rate data from NHTSA's vehicle theft rate search were used to plot the Chevrolet Equinox theft rate for the available years 2005–2014. GM stated that the Equinox is an SUV of similar size which is equipped with the PASS-Key III+ system. GM also stated that the theft rate dropped after the parts-marking exemption was granted in 2009.

GM believes that the agency should find that inclusion of PASS-Key III+ as standard equipment on the 2024 Buick Envista vehicle line is sufficient to qualify this vehicle line for full exemption from 49 CFR part 541 requirements. This belief is supported not only by GM's proven success in reducing the theft rates of its carlines, but also by the high value the agency itself places on "passive activation" as a functional dimension of theft deterrent systems.

Based on the performance of the PASS-Key, PASS-Key II, and PASS-Key III devices on other GM models, and the advanced technology utilized in PASS-Key III+, GM believes that the PASS-Key III+ device will be more effective in deterring theft than the parts-marking requirements of 49 CFR part 541.

### III. Decision To Grant the Petition

Pursuant to 49 U.S.C. 33106 and 49 CFR 543.8(b), the agency grants a petition for exemption from the parts-marking requirements of part 541, either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment antitheft device is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of part 541. The agency finds GM has provided adequate reasons for its belief that the antitheft device for its vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the theft

prevention standard. This conclusion is based on the information GM provided about its antitheft device. NHTSA believes, based on GM's supporting evidence, the antitheft device described for its vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the theft prevention standard.

The agency concludes that GM's antitheft device will provide four of the five types of performance features listed in section 543.6(a)(3):<sup>7</sup> promoting activation; preventing defeat or circumvention of the device by unauthorized persons; preventing operation of the vehicle by unauthorized entrants; and ensuring the reliability and durability of the device.

The agency notes that 49 CFR part 541, Appendix A–1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR 543.8(f) contains publication requirements incident to the disposition of all part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If GM decides not to use the exemption for its requested vehicle line, the manufacturer must formally notify the agency. If such a decision is made, the line must be fully marked as required by 49 CFR 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if GM wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Section 543.8(d) states that a part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the antitheft device on which the line's exemption is based. Further, section 543.10(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in the exemption."

<sup>7</sup> See, e.g., 70 FR 74107 (Dec. 14, 2005). NHTSA has previously concluded that the lack of a visual or audio alarm has not prevented some antitheft devices from being effective protection against theft, where the theft data indicate a decline in theft rates for vehicle lines that have been equipped with devices similar to that what the petitioner is proposing to use.

The agency wishes to minimize the administrative burden that section 543.10(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be de minimis. Therefore, NHTSA suggests that if GM contemplates making any changes, the effects of which might be characterized as de minimis, it should consult the agency before preparing and submitting a petition to modify.

For the foregoing reasons, the agency hereby grants in full GM's petition for exemption for the Buick Envista vehicle line from the parts-marking requirements of 49 CFR part 541, beginning with its MY 2024 vehicles.

Issued under authority delegated in 49 CFR 1.95 and 501.8.

**Raymond R. Posten,**

*Associate Administrator for Rulemaking.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request Relating to FHA Loan Limits To Determine Average Area Purchase Prices**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the collection of information required to obtain the benefit of using revisions to FHA loan limits to determine average area purchase prices.

**DATES:** Written comments should be received on or before March 27, 2023 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](mailto:pra.comments@irs.gov). Include OMB control number 1545–1877 or Average Area Purchase Price

Safe Harbors and Nationwide Purchase Prices under section 143.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

*OMB Number:* 1545-1877.

*Regulatory Number:* Revenue Procedure 2022-17.

*Abstract:* The revenue procedure under this collection provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code (Code), and issuers of mortgage credit certificates, as defined in section 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

*Current Actions:* There are no changes to burden.

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

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Number of Respondents:* 60.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 15 hours.

The following paragraph applies to all the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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. 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.

Approved: January 20, 2023.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2023-01544 Filed 1-25-23; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Extension of Information Collection Request Submitted for Public Comment, Comment Request for the IRS Taxpayer Burden Surveys**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the IRS Taxpayer Burden Surveys to be fielded between 6/1/2023 and 5/31/2025.

**DATES:** Written comments should be received on or before March 27, 2023 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](mailto:pra.comments@irs.gov). Please reference the information collection's "OMB number 1545-2212 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Sara Covington, (202)317-5744, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* IRS Taxpayer Burden Surveys.

*OMB Number:* 1545-2212.

*Regulatory Number:* N/A.

*Abstract:* Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

*Current Actions:* The Taxpayer Burden Surveys allow RAAS to update and validate the IRS Taxpayer Burden Model which is used to provide estimates for consolidated taxpayer segments, such as OMB numbers 1545-0074, 1545-0123, and 1545-0047. This form is being submitted for revision purposes.

*Data Collections and Burden Hours Covered Under This Clearance Request:*

Table	Taxpayer segment	Period 1 6/1/2023-5/31/2024	Period 2 6/1/2024-5/31/2025	Period 3 6/1/2025-5/31/2026
1 .....	Individual Taxpayers .....	4,232	4,234	4,234
2 .....	Business Entities .....	2,610	5,220	870
3 .....	Tax-Exempt Organizations .....	645	1,504	324