

form, please ensure that two copies are provided. If you wish to receive confirmation that comments you have submitted by mail were received, please enclose a stamped, self-addressed postcard along with the comments. Note that all comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided.

All comments and supporting materials received before the close of business on the closing date indicated above will be filed in the docket and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the fullest extent possible.

All comments, background documentation, and supporting materials submitted to the docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the internet at <https://www.regulations.gov> by following the online instructions for accessing the dockets. The docket ID number for this petition is shown in the heading of this notice.

DOT's complete Privacy Act Statement is available for review in a **Federal Register** notice published on April 11, 2000, (65 FR 19477-78).

**FOR FURTHER INFORMATION CONTACT:** Robert Mazurowski, Office of Vehicle Safety Compliance, NHTSA (202-366-1012).

**SUPPLEMENTARY INFORMATION:**

**Background**

Under 49 U.S.C. 30141(a)(1)(A), a motor vehicle that was not originally manufactured to conform to all applicable FMVSS shall be refused admission into the United States unless NHTSA has decided that the motor vehicle is substantially similar to a motor vehicle originally manufactured for importation into and sale in the United States, certified under 49 U.S.C. 30115, and of the same MY as the model of the motor vehicle to be compared, and is capable of being readily altered to conform to all applicable FMVSS.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR part 592. As specified in 49 CFR 593.7, NHTSA publishes notice of each petition that it receives in the **Federal Register**, and affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible

for importation. The agency then publishes this decision in the **Federal Register**.

Wallace Environmental Testing Laboratories, Inc. (WETL), (Registered Importer R-90-005), of Houston, Texas has petitioned NHTSA to decide whether nonconforming MY 2020 Henan Webetter WB-400ST food service trailers are eligible for importation into the United States. The petitioner believes the vehicles are capable of being readily altered to conform to all applicable FMVSS. The vehicle is a tandem axle trailer with a stated GVWR of 7,054 lbs. (3,200 kg).

Wallace Environmental Testing Laboratories, Inc. (WETL) submitted information with its petition intended to demonstrate that non-U.S. certified MY 2020 Henan Webetter WB-400ST food service trailers, as originally manufactured, conform to many applicable FMVSS, or are capable of being readily altered to conform to those standards. Specifically, the petitioner claims that the non-U.S. certified MY 2020 Henan Webetter WB-400ST food service trailers, as originally manufactured, are only subject to: FMVSS No. 108, *Lamps, Reflective Devices and Associated Equipment* and FMVSS No. 110, *Tire Selection and Rims and Motor Home/Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of 4,536 kilograms (10,000 pounds) or Less*. The petitioner also contends that the subject non-U.S. certified vehicles are capable of being readily altered to meet the following FMVSS, in the manner indicated:

FMVSS No. 108, *Lamps, Reflective Devices and Associated Equipment*: installation of rear reflectors, side markers, side reflectors, clearance lamps, identification lamps and upper lights, front side marker lamps and reflectors, intermediate side marker lamps and reflectors, and license plate lamp. The petitioner states "On the rear, 3 lamps will be installed as close as practical to the top of the vehicle at the same height and as close as practical to the center line with lamp centers spaced not less than 6 inches or more than 12 inches. The two red lamps on the rear and two amber lamps on the front must be replaced with lamps conforming to the requirements. The brake and turn signal lamps must be replaced as well. These parts can easily be found at local auto parts retailers."

FMVSS No. 110, *Tire Selection and Rims and Motor Home/Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of 4,536 kilograms (10,000 pounds) or Less*: the petitioner claims

the tires rims are within conformity of this standard.

*Authority:* 49 U.S.C. 30141(a)(1)(A), (a)(1)(B), and (b)(1); 49 CFR 593.7; delegation of authority at 49 CFR 1.95 and 501.8.

**Otto G. Matheke III,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 2023-02149 Filed 2-1-23; 8:45 am]

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**DEPARTMENT OF TRANSPORTATION**

**National Highway Traffic Safety Administration**

[Docket No. DOT-NHTSA-2023-0002]

**Request for Comment; Draft Model Minimum Uniform Crash Criteria (MMUCC) Guideline, Sixth Edition**

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

**ACTION:** Request for public comment: 60-Day notice.

**SUMMARY:** The Model Minimum Uniform Crash Criteria (MMUCC) provides States a guideline for describing crashes involving motor vehicles in-transport to generate the information necessary to improve traffic safety. The primary benefit of using MMUCC is increased crash data uniformity so traffic safety insights can be developed more quickly. Since its inception in 1998, MMUCC has been a voluntary guideline for States; however, standardization of crash data is essential to NHTSA and its safety stakeholders. The crash data that NHTSA obtains from the States supports several of NHTSA's efforts such as the Fatality Analysis Reporting System (FARS) and the Crash Report Sampling System (CRSS), which are essential to NHTSA's traffic safety activities as well other Federal, State, and local agencies. Therefore, it is critical that the recommended MMUCC data elements be designed with clarity, purpose, and feasibility. NHTSA is revising the Model Minimum Uniform Crash Criteria (MMUCC) 5th Edition and requests comments on the draft MMUCC Guideline, Sixth Edition available at [Regulations.gov](https://www.regulations.gov), to inform appropriate improvements and identify stakeholder concerns. For example, crash data collectors may wish to comment on the feasibility of collecting data elements and attributes from the scene of a crash. Crash database administrators, managers, and technicians may wish to comment on the challenges and concerns with implementation and data

governance. Crash data users may wish to comment on the utility of the draft MMUCC Guideline, Sixth Edition data elements as well as other guidance and suggest additional changes. Feedback will be reviewed by NHTSA and the Chartered MMUCC Committee to inform updates to the forthcoming Sixth Edition of the MMUCC guideline, anticipated in 2024.

**DATES:** Comments must be received within April 3, 2023.

**ADDRESSES:** You may submit comments bearing the Federal Docket Management System Docket ID, Docket DOT–NHTSA–2023–0002 using any of the following methods:

- *Federal Rulemaking Portal:* Go to <https://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Mail:* Send comments to: Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Room W12–140, Washington, DC 20590.

- *Fax:* Written comments may be faxed to (202) 493–2251.

- *Hand Delivery:* If you plan to submit written comments by hand or courier, please do so at 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC 20590, between 9 a.m. and 5 p.m./ Eastern Time, Monday through Friday, except Federal holidays.

Please submit all comments to the Docket by April 3, 2023.

When you submit your comments, please remember to mention the agency and the docket number of this document within your correspondence. Please note that all comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. Please see the “Privacy Act” heading below.

*Privacy Act:* Anyone can search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comments (or signing the comments, if submitted on behalf of an association, business, labor union, etc.). You may review DOT’s complete Privacy Act Statement in the **Federal Register** published on January 17, 2008 (73 FR 3336) or at <https://www.transportation.gov/individuals/privacy/privacy-act-system-records-notices> (select “Department Wide System of Record Notices,” then select DOTALL 14 Federal Docket Management System).

*Confidential Information:* If you wish to submit any information under a claim of confidentiality, you should submit three copies of your complete

submission, including the information you claim to be confidential business information, to the Chief Counsel, NHTSA, 1200 New Jersey Avenue SE, Washington, DC 20590. In addition, you should submit two copies, from which you have deleted the claimed confidential business information, to Docket Management at the address given above under **ADDRESSES**. When you send a comment containing information claimed to be confidential business information, you should include a cover letter setting forth the information specified in our confidential business information regulation (49 CFR part 512).

*Docket:* For access to the docket to read the proposed changes to MMUCC, background documents, or comments received, go to <http://www.regulations.gov> at any time and follow the online instructions for accessing the dockets. Or go to West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9 a.m. and 5 p.m., Eastern Time, Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** For information, please contact Beau Burdett, National Center for Statistics and Analysis, NHTSA (telephone: 202–366–7338 or email: [beau.burdett@dot.gov](mailto:beau.burdett@dot.gov)).

*Authority:* The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29A.

**Chou Lin Chen,**

*Associate Administrator, National Center for Statistics and Analysis.*

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Provisional Foreign Tax Credit Agreement

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The

public is invited to submit comments on this request.

**DATES:** Comments should be received on or before March 6, 2023 to be assured of consideration.

**ADDRESSES:** 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](http://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.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927–5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

*Title:* Provisional Foreign Tax Credit Agreement.

*OMB Control Number:* 1545–2296.

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

*Description:* Sections 901 and 905 allow a taxpayer to claim a foreign tax credit for foreign income taxes paid or accrued in a taxable year, depending on taxpayer’s method of accounting for such taxes. However, regardless of the year in which the credit is allowed based on taxpayer’s method of accounting, the foreign tax credit is allowed only to the extent the foreign income taxes are ultimately both owed and actually remitted to the foreign country. For accrual method taxpayers, section 461(f) (flush language), section 1.461–2(a)(2)(i), and section 1.905–1(d)(3) provide that a foreign income tax liability that is contested does not accrue and is not creditable until the contest is resolved. For cash method taxpayers, a foreign income tax liability that is contested is not a reasonable approximation of the taxpayer’s final foreign income tax liability and, thus, under section 1.901–2(e)(2)(i), is not considered an amount of tax paid for purposes of section 901 until the contest is resolved.

However, sections 1.905–1(c)(3) and 1.905–1(d)(4) allow taxpayers to make an election to claim a provisional foreign tax credit for a contested foreign income tax liability to the extent that the taxpayer has remitted the contested tax to the foreign country. As a condition for making this election, the taxpayer must enter into a provisional foreign tax credit agreement, in which the taxpayer gives the IRS information