

experience the type of event against which the recall would otherwise protect.<sup>7</sup> In general, NHTSA 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.”<sup>8</sup> “[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.”<sup>9</sup>

One purpose of vehicle backup lamps is to indicate that a motor vehicle has engaged its reverse gear and is intending to move in that direction, which is a safety-critical alert to both pedestrians and drivers of other vehicles. Another purpose of the backup lamps is to serve as an illumination device so the driver can see what is behind the vehicle when moving in reverse.<sup>10</sup>

As an illumination device, the driver relies on the correct color of light for proper color rendering. Color rendering of the environment, provided by a lamp whose color is within the range of permissible chromaticity coordinates, allows the driver to properly see objects, obstacles, pedestrians, etc. when conducting this maneuver. Based on the chromaticity plot provided by Weldon for this lamp, the lamp color is outside the white boundary as required by FMVSS No. 108. NHTSA does not agree with Weldon’s arguments that the color of light emitted by backup lamps is inconsequential to safety. With respect to Weldon’s argument related to granting other petitions where a deviation from the requirement is not perceptible to the human eye and/or did not affect the illumination or brightness of the lamp, Weldon states in its own petition that in the subject

<sup>7</sup> 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).

<sup>8</sup> *Morgan 3 Wheeler Limited; Denial of Petition for Decision of Inconsequential Noncompliance*, 81 FR 21663, 21666 (Apr. 12, 2016).

<sup>9</sup> *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”).

<sup>10</sup> See 49 CFR 571.108 S4.

noncompliance, there is a noticeable difference between the compliant lamp and the noncompliant lamp when viewed side-by-side.

Equally important, NHTSA does not find Weldon’s arguments concerning NHTSA’s past decisions related to the research documented in the “Driver Perception of Just Noticeable Differences of Automotive Signal Lamp Intensities” paper relevant to this petition since the application of the study is limited to luminous intensity of signal lamps and irrelevant to color requirements.

## VII. NHTSA’s Decision

In consideration of the foregoing, NHTSA has decided that Weldon has not met its burden of persuasion that the subject FMVSS No. 108 noncompliance is inconsequential to motor vehicle safety. Accordingly, Weldon’s petition is hereby denied and Weldon is consequently obligated to provide notification of and free remedy for that noncompliance under 49 U.S.C. 30118 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. 2022–02311 Filed 2–3–22; 8:45 am]

BILLING CODE 4910–59–P

## DEPARTMENT OF TRANSPORTATION

### Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA–2021–0118]

#### Pipeline Safety: Request for Special Permit; Florida Gas Transmission Company, LLC

**AGENCY:** Pipeline and Hazardous Materials Safety Administration (PHMSA); DOT.

**ACTION:** Notice.

**SUMMARY:** PHMSA is publishing this notice to solicit public comments on a request for a special permit received from the Florida Gas Transmission Company, LLC (FGT). The special permit request is seeking relief from compliance with certain requirements in the federal pipeline safety regulations. At the conclusion of the 30-day comment period, PHMSA will review the comments received from this notice as part of its evaluation to grant or deny the special permit request.

**DATES:** Submit any comments regarding this special permit request by March 7, 2022.

**ADDRESSES:** Comments should reference the docket number for this special permit request and may be submitted in the following ways:

- *E-Gov website:* <http://www.Regulations.gov>. This site allows the public to enter comments on any **Federal Register** notice issued by any agency.
- *Fax:* 1–202–493–2251.
- *Mail:* Docket Management System: U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590.
- *Hand Delivery:* Docket Management System: U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays.

*Instructions:* You should identify the docket number for the special permit request you are commenting on at the beginning of your comments. If you submit your comments by mail, please submit two (2) copies. To receive confirmation that PHMSA has received your comments, please include a self-addressed stamped postcard. Internet users may submit comments at <http://www.Regulations.gov>.

**Note:** There is a privacy statement published on <http://www.Regulations.gov>. Comments, including any personal information provided, are posted without changes or edits to <http://www.Regulations.gov>.

*Confidential Business Information:* Confidential Business Information (CBI) is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA) (5 U.S.C. 552), CBI is exempt from public disclosure. If your comments responsive to this notice contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this notice, it is important that you clearly designate the submitted comments as CBI. Pursuant to 49 Code of Federal Regulations (CFR) 190.343, you may ask PHMSA to give confidential treatment to information you give to the agency by taking the following steps: (1) Mark each page of the original document submission containing CBI as “Confidential”; (2) send PHMSA, along with the original document, a second copy of the original document with the CBI deleted; and (3) explain why the information you are submitting is CBI.

Unless you are notified otherwise, PHMSA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this notice. Submissions containing CBI should be sent to Kay McIver, DOT, PHMSA-PHP-80, 1200 New Jersey Avenue SE, Washington, DC 20590-0001. Any commentary PHMSA receives that is not specifically designated as CBI will be placed in the public docket for this matter.

**FOR FURTHER INFORMATION CONTACT:**

*General:* Ms. Kay McIver by telephone at 202-366-0113, or by email at [kay.mciver@dot.gov](mailto:kay.mciver@dot.gov).

*Technical:* Mr. Steve Nanney by telephone at 713-272-2855, or by email at [steve.nanney@dot.gov](mailto:steve.nanney@dot.gov).

**SUPPLEMENTARY INFORMATION:** PHMSA received a special permit request from FGT seeking a waiver from the requirements of 49 CFR 192.611(a) and (d): Change in class location: Confirmation or revision of maximum allowable operating pressure, and 49 CFR 192.619(a): Maximum allowable operating pressure: Steel or plastic pipelines.

This special permit is being requested in lieu of either a pipe replacement, pressure reduction, or new pressure test for two (2) special permit segments totaling 5,162 feet (approximately 0.978 miles) in total length of pipe. The pipeline special permit segments consist of the following:

- *Brevard County, Florida*—1,043 feet of 26-inch diameter Mainline Loop STA 18—STA 19 Pipeline, Class 1 to 3 location change, operates at a maximum allowable operating pressure (MAOP) of 977 pounds per square inch gauge (psig) and was constructed in 1968. The existing pipe design is for a Class 1 location. This proposed special permit segment is located approximately ½-mile south of the North Wickham Road crossing of Interstate 95 as shown on the map in Docket No. PHMSA-2021-0118.

- *Brevard County, Florida*—4,119 feet of 26-inch diameter Mainline Loop STA 18—STA 19 Pipeline, Class 1 to 3 location change, operates at an MAOP of 977 psig and was constructed in 1968. The existing pipe design is for a Class 1 location. This proposed special permit segment is located approximately 1-mile south of the North Wickham Road crossing of Interstate 95 as shown on the map in Docket No. PHMSA-2021-0118.

The special permit request, proposed special permit with conditions, and draft environmental assessment (DEA) for the FGT Mainline Loop STA 18—STA 19 Pipeline are available for review and public comments in Docket No.

PHMSA-2021-0118. PHMSA invites interested persons to review and submit comments on the special permit request and DEA in the docket. Please include any comments on potential safety and environmental impacts that may result if the special permit is granted. Comments may include relevant data.

Before issuing a decision on the special permit request, PHMSA will evaluate all comments received on or before the comments closing date. Comments received after the closing date will be evaluated, if it is possible to do so without incurring additional expense or delay. PHMSA will consider each relevant comment it receives in making its decision to grant or deny this special permit request.

Issued in Washington, DC, on January 21, 2022, under authority delegated in 49 CFR 1.97.

**Alan K. Mayberry,**

*Associate Administrator for Pipeline Safety.*

[FR Doc. 2022-02344 Filed 2-3-22; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning information collection requirements related to Clear Reflection of Income in the Case of Hedging.

**DATES:** Written comments should be received on or before April 5, 2022 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 [omb.unit@irs.gov](mailto:omb.unit@irs.gov).

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the regulation should be directed to Sara Covington, at (202) 317-4542, 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:* Clear Reflection of Income in the Case of Hedging Transactions.

*OMB Number:* 1545-1412.

*Regulation Project Number:* FI-54-93 (TD 8554).

*Abstract:* This regulation provides guidance to taxpayers regarding when gain or loss from common business hedging transactions is recognized for tax purposes and requires that the books and records maintained by a taxpayer disclose the method or methods used to account for different types of hedging transactions.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 110,000.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 22,000.

The following paragraph applies to all of 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 as long as 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.