attributable to the excess contribution, as determined under the rules set forth in § 1.408–11 (treating references to an IRA as references to an ABLE account, and references to returned contributions under section 408(d)(4) as references to excess compensation contributions), to the employed designated beneficiary. The employed designated beneficiary, or the person acting on the employed designated beneficiary’s behalf, is responsible for identifying any excess compensation contribution and for requesting the return of the excess compensation contribution. The excess compensation contribution, if requested, must be received by the employed designated beneficiary on or before the due date (including extensions) of the Federal income tax return of the employed designated beneficiary for the taxable year in which the excess compensation contribution is made.

(ii) Applicability date. The rules of this section apply to taxable years beginning after [DATE OF PUBLICATION OF FINAL REGULATIONS IN THE Federal Register].

Kirsten Wielobob,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2019–21477 Filed 10–9–19; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

49 CFR Part 571
[Docket No. NHTSA–2018–0021]
RIN 2127–AM02

Federal Motor Vehicle Safety Standard No. 111, Rear Visibility

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

ACTION: Advance notice of proposed rulemaking (ANPRM).

SUMMARY: NHTSA seeks public comment on permitting camera-based rear visibility systems, commonly referred to as “Camera Monitor Systems” or “CMS,” as an alternative to inside and outside rearview mirrors. Federal motor vehicle safety standard (FMVSS) No. 111, “Rear Visibility,” currently requires that vehicles be equipped with rearview mirrors to provide drivers with a view of objects that are to their side or to their side and rear. This notice responds to two rulemaking petitions from manufacturers seeking permission to install CMS, instead of outside rearview mirrors, on both light vehicles and heavy trucks. This ANPRM builds on the agency’s prior efforts to obtain supporting technical information, data, and analysis on CMS so that the agency can determine whether these systems can provide the same level of safety as the rearview mirrors currently required under FMVSS No. 111.

DATES: Written information should be submitted by December 9, 2019.

ADDRESSES: You may submit comments identified by the docket number in the heading of this document or by any of the following methods:
• Federal eRulemaking Portal: Go to http://www.regulations.gov. Follow the