

they have the burden of persuading NHTSA that the noncompliance is inconsequential to safety. Granting a petition does not permit the manufacturer to continue to produce products that have the noncompliance.

NHTSA has evaluated the merits of Evenflo's petition and determined Evenflo has not met its burden of persuasion that the subject noncompliance is inconsequential to motor vehicle safety.

Paragraph S5.1.1(b)(1) of FMVSS No. 213 requires that all adjustable child restraint systems must remain in the same position after testing (in accordance with paragraph S6.1 of FMVSS No. 213) to which they were set before testing, unless the child restraint system meets conditions specified in S5.1.1(b)(2). Evenflo's petition states the subject child restraints changed to a different adjustment position during rear-facing tests. Throughout the petition, Evenflo argues that the noncompliance is inconsequential to safety because the component that is changing position does not pose a risk of injury to the child occupant's fingers or limbs.

Evenflo relies on a 1996 NHTSA interpretation whereby NHTSA found a change in position of booster CRS shoulder belt adjustment guide during a crash test was permitted under S5.1.1(b)(1).⁴ This interpretation is not applicable to Evenflo's noncompliance. The 1996 interpretation concerns a belt-positioning seat that had adjustable devices for positioning the vehicle belt onto the child's lap and shoulder. The interpretation states that movement of the belt adjuster device during a crash is permitted because, in part, it is not a structural element, such as the seating surface. In contrast, the interpretation specifically identifies movement of structural elements, such as repositioning of the reclining feature, as the type of movement the standard was aimed at preventing. This is the precise movement at issue in the current petition: a support structure failure that causes the reclining feature to change position during the test.⁵

than occupant using similar compliant light source).

⁴ <https://www.nhtsa.gov/interpretations/12118shdadj>.

⁵ It is also noteworthy that the 1996 interpretation cited the 1979 final rule highlighted that the intent of paragraph S5.1.1(b)(1) is to prevent child occupants' fingers or limbs from being caught between the shifting parts of the child restraint. This safety intent related to change of position remains relevant today; however, it is worth highlighting that preambles and interpretations do not necessarily list all safety purposes of a given requirement.

This change in position of the subject child restraint poses a risk to other nearby occupants whose fingers may be pinched, even if it does not pose a risk to pinching fingers of the occupant of the child restraint itself. NHTSA has closely examined the CRS in question and has concluded that vehicle occupants seated alongside the CRS are at a risk of having their limbs pinched in the opening or gap located above the recline indicator on the bottom of the CRS when the CRS changes position.

NHTSA observed that the All4One changed recline position in NHTSA compliance testing.⁶ Evenflo's customer complaints and NHTSA's Vehicle Owner's Questionnaires (VOQs) demonstrate that the All4One has changed recline position during routine use when parents were securing their children into the child restraint and driving under normal conditions. NHTSA has sixteen (16) consumer complaints (VOQs) specifically relating to the change in recline position, as of August 20, 2025. Evenflo submits in its petition that it has received no reports of injury related to catching of the CRS child occupant's fingers or limbs in the shifting parts. However, Evenflo reported four-hundred and one (401) consumer complaints which they characterized as "recline slips position," with an additional twenty-five (25) complaints related to the All4One's recline mechanism. Two of the consumer complaints produced by Evenflo concern finger entrapment in the All4One's recline mechanism, demonstrating Evenflo knew of injuries associated with the seat changing position. These consumer complaints indicate that the Evenflo All4One is subject to change position simply when placing the child in the CRS as well as under normal driving conditions. Therefore, the noncompliance not only creates a safety concern during a crash, but the noncompliance also poses safety issues during other common use scenarios.

In addition, the change in position presents safety concerns related to the positioning of the child occupant's head and neck in the CRS. As the printed instructions provided with the CRS state: "Failure to properly recline the child restraint could increase the child's risk of serious injury or death." The All4One user manual instructs the user to recline the seat in a position that ensures it is in the "blue" zone on the CRS's level indicator. Consumer complaints indicate that the change of

recline position during routine use causes the CRS's level indicator to move from the safe "blue" zone into a "red" zone. When the CRS is in a reclined position that is outside of the proper recline zone for the weight of the child, per the manufacturer's instructions, the CRS is at an increased risk of exceeding the 70-degree back angle requirement, set by FMVSS No. 213.⁷ The risks associated with exceeding the 70-degree back angle limit include increased crash forces to the child's head and neck and the child slipping out of the restraint's internal harness.

Evenflo has not met its burden of persuasion and for the reasons described herein NHTSA does not find the subject noncompliance is inconsequential to motor vehicle safety. In reaching this decision, NHTSA considered the comment received from AHAS and will consider whether providing additional information as part of the petition process would be beneficial for future petitions. NHTSA also examined information Evenflo submitted in its response to our December 18, 2024, Information Request related to this noncompliance exhibited in our compliance testing.

VIII. NHTSA's Decision: In consideration of the foregoing, NHTSA has decided that Evenflo has not met its burden of persuasion that the subject FMVSS No. 213 noncompliance is inconsequential to motor vehicle safety. Accordingly, Evenflo's petition is hereby denied and Evenflo is consequently obligated to provide notification of and a 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)

Eileen Sullivan,

Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Notice of OFAC Sanctions Actions

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the names of one or more persons whose property and interests in property have been

⁶ See Test Report 213-2460906-TEST (<https://static.nhtsa.gov/odi/ctr/2024/213-2460906-TEST.pdf>).

⁷ 44 FR 72131, December 13, 1979.

unblocked and who have been removed from the SDN List.

DATES: See **SUPPLEMENTARY INFORMATION** for relevant dates.

FOR FURTHER INFORMATION CONTACT: OFAC: Associate Director for Global Targeting, 202–622–2420; Assistant Director for Sanctions Compliance, 202–622–2490 or <https://ofac.treasury.gov/contact-ofac>.

SUPPLEMENTARY INFORMATION:

Electronic Availability

The SDN List and additional information concerning OFAC sanctions programs are available on OFAC's website: <https://ofac.treasury.gov>.

Notice of OFAC Actions

On November 20, 2025, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are unblocked and those persons have been removed from the SDN List.

1. JARRAYA, Mounir Ben Habib (a.k.a. JARRAYA, Mounir Ben Habib Ben Al-Taher; a.k.a. "YARRAYA"), Via Mirasole n.11, Bologna, Italy; Via Ariosto n.8, Casalecchio di Reno, Bologna, Italy; DOB 25 Oct 1963; POB Sfax, Tunisia; nationality Tunisia; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport L 065947 issued 28 Oct 1995 expires 27 Oct 2000 (individual) [SDGT].

2. RYABIKOVA, Tatiana (a.k.a. SURDON, Tatiana Ryabikova), France; DOB 24 Jan 1970; nationality France; Gender Female; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport 04KH30561 (France) (individual) [SDGT] (Linked To: ARTEMOV, Viktor Sergiyovich).

3. SANTIC, Vladimir; DOB 01 Apr 1958; POB Donja Veceriska, Bosnia-Herzegovina; ICTY indictee (individual) [BALKANS].

(Authority: 31 CFR chapter V.)

Bradley T. Smith,

Director, Office of Foreign Assets Control.
[FR Doc. 2025–23129 Filed 12–16–25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Revenue Procedure 2026–6 and Form 15714

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before February 17, 2026 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. Include "OMB Control No. 1545–2335" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620–6008.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

Title: Revenue Procedure 2026–6 and Form 15714, Advance Election to Participate Under Section 25F.

OMB Control Number: 1545–2335.

Form Number: 15714.

Regulation Project Number: Revenue Procedure 2026–6.

Abstract: Section 25F of the Internal Revenue Code (IRC) allows for State to voluntarily elect to participate in advance of providing to the Internal Revenue Service (IRS) a list of the scholarship granting organizations (SGOs) that meet the requirements of IRC section 25F(c)(5) and are located in the State. Form 15714 provides an authorized State representative an easy method to elect participation under IRC section 25F. Revenue Procedure 2026–6 provides guidance regarding a procedure for a State to voluntarily elect to participate under IRC section 25F.

Current Actions: There is no change to the previously approved information collection.

Type of Review: New collection of information.

Affected Public: State Governments.

Estimated Number of Responses: 51.

Estimated Time per Response: 43 minutes.

Estimated Total Annual Burden Hours: 37.

Dated: December 15, 2025.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2025–23138 Filed 12–16–25; 8:45 am]

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