

The drivers covered by the proposed exemption are Naoto Morimoto, Kenji Sugawara, Ryota Hisamatsu, Takehiro Oshima, Yasuhiro Sakai, Hiroaki Takahashi, Kazunori Aizawa, Atsushi Fujiwara, Kazuya Takahashi, Koichi Ueno, Takahisa Chiba, and Takamasa Ono. According to Isuzu, these drivers will not engage in driving CMVs for purpose of transporting merchandise as a commercial activity.

Each driver holds a valid Japanese commercial license, and as explained by Isuzu in previous exemption requests, drivers applying for a Japanese-issued commercial license must undergo a training program and pass knowledge and skills tests. Isuzu also stated in prior exemption requests that the knowledge and skills tests and training program that Japanese drivers undergo to obtain a Japanese commercial license ensure the exemption provides a level of safety that is equivalent to, or greater than, the level of safety obtained by complying with the U.S. requirement for a CDL. A copy of Isuzu's application for exemption is available for review in the docket for this notice.

FMCSA has previously determined the process for obtaining a Japanese commercial license is comparable to, or as effective as, the Federal CDL knowledge and skills requirements of 49 CFR part 383 as enforced by the States, and adequately assesses the driver's ability to operate CMVs in the U.S. Since 2003, FMCSA has granted Isuzu drivers similar exemptions [October 16, 2003 (68 FR 59677); April 3, 2007 (72 FR 15933); April 5, 2007 (72 FR 16870); September 5, 2008 (73 FR 51878); January 5, 2009 (74 FR 334); July 24, 2009 (74 FR 36809)].

Issued on: September 26, 2018.

**Larry W. Minor,**

*Associate Administrator for Policy.*

[FR Doc. 2018-22834 Filed 10-18-18; 8:45 am]

**BILLING CODE 4910-EX-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8832

**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 proposed

and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 8832, Entity Classification Election.

**DATES:** Written comments should be received on or before December 18, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Charles G. Daniel at (202) 317-5754, at Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Charles.G.Daniel@irs.gov](mailto:Charles.G.Daniel@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Entity Classification Election.

*OMB Number:* 1545-1516.

*Form Number:* 8832.

*Abstract:* An eligible entity that chooses not to be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Businesses and other for-profit organizations, Farms.

*Estimated Number of Responses:* 5,000.

*Estimated Time per Response:* 7 hours, 10 minutes.

*Estimated Total Annual Burden Hours:* 35,900.

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.

Approved: October 16, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-22807 Filed 10-18-18; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Cemeteries and Memorials, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that a meeting of the Advisory Committee on Cemeteries and Memorials will be held on October 30–October 31, 2018. The meeting sessions will take place at the Denver Regional Benefit Office, 155 Van Gordon Street, Lakewood, CO 80228. Sessions are open to the public, except when the Committee is conducting tours of VA facilities, participating in offsite events, participating in workgroup sessions, and conducting official Administrative business. Tours of the VA facilities are closed, to protect Veterans' privacy and personal information.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the administration of national cemeteries, soldiers' lots and plots, the selection of new national cemetery sites, the erection of appropriate memorials, and the adequacy of Federal burial benefits. The Committee will make recommendations to the Secretary regarding such activities.

On the morning of Tuesday, October 30, 2018, the Committee will convene with an open session at the Denver Regional Benefit Office from 8:30 a.m.–11:30 a.m., Mountain Time. The dial-in

number is 1-800-767-1750, access code 02668#. The agenda will include introductions of new members, an overview of Committee activities, and status updates on the 2017 Recommendation for Digital Memorialization. During the afternoon session, from 11:30 a.m. to 4:00 p.m., Mountain Time, the Committee will convene in a closed session to the Public, as it conducts a site visit at the Fort Logan National Cemetery and the student library exhibit at the University of Denver. The exhibit displays stories and artifacts of Veterans interred at Fort Logan National Cemetery.

On the morning of Wednesday, October 31, 2018, the Committee will convene with an open session at the Denver Regional Benefit Office from 8:30 a.m.–10:30 a.m., Mountain Time. The dial-in number is the same. The agenda will include status updates for

the National Cemetery Scheduling Office and the Emblems of Belief Regulation; and discussions on any new charges or recommendations. In the afternoon session, 10:30 a.m.–4 p.m., Mountain Time, the Committee convene in a closed session to the Public, as it visits the Pikes Peak National Cemetery to review operations at a new cemetery for the rural Veterans. Under 5 U.S.C. 552b(c) under (9)(B), the meeting is closed because it would reveal information the disclosure of which would, “in the case of an agency, be likely to significantly frustrate implementation of a proposed agency action.” Any precipitous release of those discussions through an open session will frustrate implementation and potentially our Veterans who we consider our greatest customer/benefactor of the commission.

Any member of the public wishing to attend the meeting should contact Ms. Christine Hamilton, Designated Federal Officer, at (202) 461-5681. The Committee will also accept written comments. Comments may be transmitted electronically to the Committee at *Christine.hamilton1@va.gov* or mailed to the National Cemetery Administration (40A1), 810 Vermont Avenue NW, Room 400, Washington, DC 20420. In the public’s communications with the Committee, the writers must identify themselves and state the organizations, associations, or persons they represent.

Dated: October 15, 2018.

**Jelessa M. Burney,**

*Federal Advisory Committee Management Officer.*

[FR Doc. 2018-22743 Filed 10-18-18; 8:45 am]

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