#### **DEPARTMENT OF TRANSPORTATION**

## **Federal Motor Carrier Safety** Administration

[Docket No. FMCSA-2006-25290]

**Commercial Driver's License** Standards: Application for Exemption; **Isuzu North America Corporation** (Isuzu)

**AGENCY:** Federal Motor Carrier Safety Administration (FMCSA), DOT. **ACTION:** Notice of application for exemption; request for comments.

**SUMMARY:** FMCSA announces that it has received an application from Isuzu North America Corporation (Isuzu) requesting an exemption from the Federal requirement to hold a U.S. commercial driver's license (CDL) issued by one of the States. Isuzu requests that the exemption cover 12 of its commercial motor vehicle (CMV) drivers who will test-drive CMVs for Isuzu in the United States. Each of these 12 Isuzu employees holds a valid Japanese commercial license but lacks the U.S. residency necessary to obtain a CDL from one of the States of the United States. Isuzu believes the knowledge and skills tests and training program that drivers undergo to obtain a Japanese commercial license ensures that these drivers will achieve a level of safety that is equivalent to, or greater than, the level of safety that would be obtained by complying with the exemption.

**DATES:** Comments must be received on or before November 19, 2018.

**ADDRESSES:** You may submit comments bearing the Federal Docket Management System (FDMS) Docket ID FMCSA-2006-25290 using any of the following

- Federal eRulemaking Portal: www.regulations.gov. Follow the online instructions for submitting comments.
- Mail: Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Ground Floor, Room W12-140, Washington, DC 20590-0001.
- Hand Delivery or Courier: West Building, Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.
  - Fax: 1-202-493-2251.

Each submission must include the Agency name and the docket number for this notice. Note that DOT posts all comments received without change to www.regulations.gov, including any personal information included in a comment. Please see the Privacy Act heading below.

Docket: For access to the docket to read background documents or comments, go to www.regulations.gov at any time or visit Room W12-140 on the ground level of the West Building, 1200 New Jersey Avenue SE, Washington, DC, between 9 a.m. and 5 p.m., ET, Monday through Friday, except Federal holidays. The on-line FDMS is available 24 hours each day, 365 days each year.

Privacy Act: In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at www.dot.gov/privacy.

FOR FURTHER INFORMATION CONTACT: For information concerning this notice, contact Ms. Pearlie Robinson, FMCSA Driver and Carrier Operations Division; Office of Carrier, Driver and Vehicle Safety Standards; Telephone: 202–366– 4325. Email: MCPSD@dot.gov. If you have questions on viewing or submitting material to the docket, contact Docket Services, telephone (202) 366-9826.

# SUPPLEMENTARY INFORMATION:

# I. Public Participation and Request for Comments

FMCSA encourages you to participate by submitting comments and related materials.

# **Submitting Comments**

If you submit a comment, please include the docket number for this notice (FMCSA-2006-25290), indicate the specific section of this document to which the comment applies, and provide a reason for suggestions or recommendations. You may submit vour comments and material online or by fax, mail, or hand delivery, but please use only one of these means. FMCSA recommends that you include your name and a mailing address, an email address, or a phone number in the body of your document so the Agency can contact you if it has questions regarding your submission.

To submit your comment online, go to www.regulations.gov and put the docket number, "FMCSA-2006-25290" in the "Keyword" box, and click "Search." When the new screen appears, click on "Comment Now!" button and type your comment into the text box in the following screen. Choose whether you are submitting your comment as an individual or on behalf of a third party and then submit. If you submit your comments by mail or hand delivery, submit them in an unbound format, no

larger than 81/2 by 11 inches, suitable for copying and electronic filing. If you submit comments by mail and would like to know that they reached the facility, please enclose a stamped, selfaddressed postcard or envelope. FMCSA will consider all comments and material received during the comment period.

# II. Legal Basis

FMCSA has authority under 49 U.S.C. 31136(e) and 31315 to grant exemptions from certain Federal Motor Carrier Safety Regulations. FMCSA must publish a notice of each exemption request in the Federal Register (49 CFR 381.315(a)). The Agency must provide the public an opportunity to inspect the information relevant to the application, including any safety analyses that have been conducted. The Agency must also provide an opportunity for public comment on the request.

The Agency reviews the safety analyses and the public comments, and determines whether granting the exemption would likely achieve a level of safety equivalent to, or greater than, the level that would be achieved by the current regulation (49 CFR 381.305). The decision of the Agency must be published in the Federal Register (49 CFR 381.315(b)) with the reason for the grant or denial, and, if granted, the specific person or class of persons receiving the exemption, and the regulatory provision or provisions from which exemption is granted. The notice must also specify the effective period of the exemption (up to 5 years), and explain the terms and conditions of the exemption. The exemption may be renewed (49 CFR 381.300(b)).

#### III. Request for Exemption

Isuzu has applied for an exemption from the CDL rules, specifically 49 CFR 383.23 that prescribes licensing requirements for drivers operating CMVs in interstate or intrastate commerce. Isuzu requests the exemption because its driver-employees are citizens and residents of Japan, and because they cannot apply for a CDL in any of the United States due to lack of residency. Isuzu explained that the exemption would allow a team of 12 employees (vehicle test engineers, technicians, mechanics and other employees) to drive CMVs in interstate commerce to test and evaluate production and prototype CMVs in the United States in order to design safe and well-tested vehicles for use on U.S. highways. The exemption would further provide an opportunity for these engineers to test how CMVs perform under various environmental and climatic conditions.

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

# **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 you 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.

## 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

# 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