

• *Website:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.

• *Fax:* 202-493-2251.

• *Mail:* Docket Operations Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, W12-140, Washington, DC 20590.

• *Hand Delivery:* 1200 New Jersey Avenue SE, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays.

Communications received by December 13, 2018 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](http://www.regulations.gov), as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacyNotice> for the privacy notice of [www.regulations.gov](http://www.regulations.gov).

Issued in Washington, DC.

**Robert C. Lauby,**

*Associate Administrator for Railroad Safety Chief Safety Officer.*

[FR Doc. 2018-23535 Filed 10-26-18; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Internal Revenue Service Advisory Council; Meeting

**AGENCY:** Internal Revenue Service, Department of Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** The Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Thursday, November 15, 2018.

**FOR FURTHER INFORMATION CONTACT:** Ms. Anna Millikan, National Public Liaison, CL:NPL:P, Rm. 7559, 1111 Constitution Avenue NW, Washington, DC 20224. Phone: 202-317-6851 (not a toll-free number). Email address: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a) (2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRSAC will be held on Thursday, November 15, 2018, from 9:10 a.m. to 12:30 p.m. at the Melrose Georgetown Hotel, 2430 Pennsylvania Ave NW, Potomac III, Washington, DC 20037. Issues to be discussed include, but are not limited to: *The Critical Need to Provide the IRS with Adequate and Reliable Funds; Improving the Free File Program by Increasing IRS Oversight and Restructuring the MOU; Statutory Authority of the IRS to Establish and Enforce Minimum Standards of Competence for all Tax Practitioners, Including Tax Return Preparers; Improving Real-Time IRS Communications During Exigent Circumstances and Streamlining Regular IRS Communications; Third-Party Authentication; Taxpayer Digital Correspondence (TDC) Pilot; eA3 rule (Authentication, Authorization, and Access); Application Program Interface (API) Integration Strategy; Tax Pro Account; Transfer Pricing Documentation; Use of New Country-by-Country (CbC) Reports for Transfer Pricing Risk Assessment; The Office of Professional Responsibility Should Publish Disciplinary Actions, with No Taxpayer or Preparer Information; Updating Circular 230, Due Diligence—Cyber Technology, and The Future of the IRSAC.* Last-minute agenda changes may preclude advanced notice. The meeting room accommodates approximately 50 people; this number includes IRSAC members and Internal Revenue Service officials. Due to limited seating, **PLEASE CALL TINA BRISCOE AT 202-317-6535 TO CONFIRM YOUR ATTENDANCE.** Attendees are encouraged to arrive at least 30 minutes before the meeting begins. Should you wish the IRSAC to consider a written statement, please write to Internal Revenue Service, Office of National Public Liaison, CL:NPL, Room 7559, 1111 Constitution Avenue NW, Washington, DC 20224 or email [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

Dated: October 18, 2018.

**John Lipold,**

*Chief, Relationship Management & Tax Forums.*

[FR Doc. 2018-23537 Filed 10-26-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before November 28, 2018 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Employers' Identification Numbers.

*OMB Control Number:* 1545-0003.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Taxpayers required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4 or Form SS-4-PR (Puerto Rico only) to obtain a number. The information is used by the IRS and the Social Security Administration in tax administration and by the Bureau of the Census for business statistics.

*Form:* SS-4-PR, SS-4.

*Affected Public:* Businesses or other for-profits, Not-for-profit organizations, Government agencies.

*Estimated Number of Respondents:* 2,419,064.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 1,612,708.

*Estimated Time per Response:* 34 minutes.

*Estimated Total Annual Burden Hours:* 903,116.

2. *Title:* Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons and Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction.

*OMB Control Number:* 1545-0049.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* IRS uses Form 990-BL to monitor activities of black lung benefit trusts, and to collect excise taxes on these trusts and certain related persons if they engage in proscribed activities. The tax is figured on Schedule A of Form 990-BL. Form 6069 is used by coal mine operators to figure the maximum deduction to a black lung benefit trust. If excess contributions are made, IRS uses the form to figure and collect the tax on excess contributions.

*Form:* 990-BL, 6069.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 23.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 23.

*Estimated Time per Response:* 34.25 hours for Form 990-BL, 10 hours for Form 6069.

*Estimated Total Annual Burden Hours:* 764.

3. *Title:* Form 1028—Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

*OMB Control Number:* 1545-0058.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in IRC section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

*Form:* 1028.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 50.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 50.

*Estimated Time per Response:* 71.88 hours.

*Estimated Total Annual Burden Hours:* 3,594.

4. *Title:* Form 4029—Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

*OMB Control Number:* 1545-0064.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Form 4029 is used by members of recognized religious groups to apply for exemption from social security and Medicare taxes under IRC sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.

*Form:* 4029.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 3,754.

*Frequency of Response:* Once.  
*Estimated Total Number of Annual Responses:* 3,754.

*Estimated Time per Response:* 61 minutes.

*Estimated Total Annual Burden Hours:* 3,792.

5. *Title:* Heavy Highway Vehicle Use Tax Return.

*OMB Control Number:* 1545-0143.

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

*Description:* Form 2290 is used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

*Form:* 2290, 2290-SP.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 629,000.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 629,000.

*Estimated Time per Response:* 42.86 hours.

*Estimated Total Annual Burden Hours:* 27,120,040.

6. *Title:* International Boycott Report.

*OMB Control Number:* 1545-0216.

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

*Description:* Form 5713 and related Schedules A, B, and C are used by any entity that has operations in a "boycotting" country. If that entity cooperates with or participates in an international boycott it loses a portion of the foreign tax credit, or deferral of FSC and IC-DISC benefits. The IRS uses Form 5713 to determine if any of the

above benefits should be lost. The information is also used as the basis for a report to Congress.

*Form:* 5713 and Schedules A-C.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 5,632.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 5,632.

*Estimated Time per Response:* 25.5 hours.

*Estimated Total Annual Burden Hours:* 143,498.

7. *Title:* Claims for credit or refund by tax return preparers or appraisers.

*OMB Control Number:* 1545-0240.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Internal Revenue Code section 6696(c) sets forth the procedure for claiming a refund by a tax return preparer who has overpaid any of the tax return preparer's penalties. TD 9436 contained final regulations

implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code (Code) and related provisions under sections 6060, 6107, 6109, 6696, and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008. 26 CFR 1.6696-1 outlines the procedures for claims for credit or refund by tax return preparers or appraisers.

Notwithstanding section 301.6402-2(c), Form 6118, "Claim for Refund of Income Tax Return Preparer and Promoter Penalties," is the form prescribed for making a claim as provided in this section with respect to penalties under sections 6694 and 6695.

*Form:* 6118.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 10,000.

*Frequency of Response:* On Occasion.  
*Estimated Total Number of Annual Responses:* 10,000.

*Estimated Time per Response:* 68 minutes.

*Estimated Total Annual Burden Hours:* 11,400.

8. *Title:* Request for Copy of Tax Return.

*OMB Control Number:* 1545-0429.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax

return. Form 4506 is used by a taxpayer to request a copy of a Federal tax form. The information provided will be used for research to locate the tax form and to ensure that the requester is the taxpayer or someone authorized by the taxpayer.

*Form:* 4506.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 325,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 325,000.

*Estimated Time per Response:* 48 minutes.

*Estimated Total Annual Burden Hours:* 260,000.

**9. Title:** Form 4810—Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

*OMB Control Number:* 1545–0430.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Form 4810 is used to request a prompt assessment under IRC Section 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

*Form:* 4810.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 4,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 4,000.

*Estimated Time per Response:* 6.2 hours.

*Estimated Total Annual Burden Hours:* 24,800.

**10. Title:** TD 7898—Employers Qualified Educational Assistance Programs.

*OMB Control Number:* 1545–0768.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Respondents include employers who maintain education assistance programs for their employees. The information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes. Section 127(a) of the Internal Revenue Code provides that the gross income of any employee does not include amounts paid or expenses incurred by an employer if furnished to the employee pursuant to a qualified educational assistance program. Section 127(b) sets forth the requirements which must be met in order for a program to be a qualified educational assistance program. Among these requirements, section 127(b)(1) requires that a program

be a separate written plan of the employer. Treas. Reg. section 1.127 2(b) restates this requirement. No advance approval of the plan is required. Employees must be notified of the availability and terms of the program. Section 127(b)(6) and Treas. Reg. section 1.127 2(g). Pursuant to section 6001, substantiation may be required to verify that employees are entitled to exclude the value of such benefits from their gross incomes.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 5,200.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 5,200.

*Estimated Time per Response:* 7 minutes.

*Estimated Total Annual Burden Hours:* 615.

**11. Title:** Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

*OMB Control Number:* 1545–0817.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. The Internal Revenue Service needs the required information to comply with requests for public inspection.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 42,370.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 42,370.

*Estimated Time per Response:* 12 minutes.

*Estimated Total Annual Burden Hours:* 8,538.

**12. Title:** Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax.

*OMB Control Number:* 1545–0916.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Section 505(c) of the Internal Revenue Code provides that an organization will not be recognized as exempt under section 501(c)(9) as a voluntary employees' beneficiary association, under section 501(c)(17) as a trust forming part of a plan for the

payment of supplemental unemployment compensation benefits, or under section 501(c)(20) as a trust forming part of a qualified group legal services plan unless notification is given to the Internal Revenue Service. The temporary regulations provide that the notice is filed by submitting a properly completed and executed Form 1024, "Application for Recognition of Exemption Under Section 501(a)" together with specified additional information. The temporary regulations further provide that an organization or trust that has previously notified the Internal Revenue Service of its claim to exemption under sections 501(c)(9), (17) or (20) or its claim to exempt status under those sections pursuant to another provision of the Internal Revenue Code, is not required under section 505(c) to submit a revocation.

Section 1042(a) of the Internal Revenue Code provides that a taxpayer may elect not to recognize gain on the sale of certain "qualified securities" to an employee stock ownership plan (ESOP) or worker owned cooperative, where "qualified replacement property" is purchased within a specified period. Section 1042(b)(4) requires that a written statement (described in section 1042(b)(4)(B)) be filed along with such an election. The temporary regulations at section 1.1042 IT (Q&A 3) require that a taxpayer elect section 1042(a) treatment by attaching a statement to his income tax return. Section 1.1042-IT (Q&A 2(d) requires the taxpayer to file a written statement of the employer whose employees are covered by the ESOP, consenting to the application of section 4978(a).

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 8,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 8,000.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 4,000.

**13. Title:** Form 2587—Application for Special Enrollment Examination.

*OMB Control Number:* 1545–0949.

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

*Description:* This information relates to the determination of the eligibility of individuals seeking enrollment status to practice before the Internal Revenue Service.

*Form:* 2587.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 11,000.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 11,000.

*Estimated Time per Response:* 6 minutes.

*Estimated Total Annual Burden Hours:* 11,000.

**Authority:** 44 U.S.C. 3501 *et seq.*

Dated: October 23, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018-23515 Filed 10-26-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Solicitation of Nomination for Appointment to the Veterans' Advisory Committee on Rehabilitation

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA), is seeking nominations of qualified candidates to be considered for appointment as a member of the Veterans' Advisory Committee on Rehabilitation (hereinafter referred to as "the Committee").

**DATES:** Nominations for membership on the Committee must be received by November 23, 2018, no later than 4:00 p.m., eastern standard time. Packages received after this time will not be considered for the current membership cycle.

**ADDRESSES:** All nomination packages should be sent to the Veterans Benefits Administration (28), Department of Veterans Affairs, 1800 G. Street NW, Washington, DC 20006, or emailed (recommended) to [Sabrina.McNeil@va.gov](mailto:Sabrina.McNeil@va.gov).

**SUPPLEMENTARY INFORMATION:** In carrying out the duties set forth, the Committee responsibilities include, but are not limited to submit to the

Secretary an annual report on the rehabilitation programs and activities of the VA. VBA is requesting nominations for upcoming vacancies on the Committee. Members of the Committee are appointed by the Secretary from the general public, including but not limited to:

(1) Veterans with service-connected disabilities;

(2) Persons who have distinguished themselves in the public and private sectors in the fields of rehabilitation medicine, vocational guidance, vocational rehabilitation, and employment and training programs

(3) Ex officio members of the Committee shall include one representative from the Veterans Health Administration and one from the Veterans Benefits Administration; one representative each from the Rehabilitation Services Administration of the Department of Education, and the National Institute for Handicapped Research of the Department of Education; and one representative of the Assistant Secretary for Veterans' Employment and Training of the Department of Labor.

**Authority:** The Committee was established pursuant to 38 U.S.C. 3121, to advise the Secretary of VA with respect to the administration of Veterans' rehabilitation programs. Nominations of qualified candidates are being sought to fill upcoming vacancies on the Committee.

To the extent possible, the Secretary seeks members who have diverse professional and personal qualifications. We ask that nominations include information of this type so that VA can ensure a balanced Committee membership. Individuals appointed to the Committee by the Secretary shall be invited to serve a two- or three-year term. The Secretary may reappoint a member for an additional term of service. In accordance with Federal Travel Regulation, Committee members will receive travel expenses and a per diem allowance for any travel made in association with duties as members of the Committee and within federal travel

guidelines. Self-nominations are acceptable. Any letters of nomination from organizations or other individuals should accompany the package when it is submitted. Non-Veterans are also eligible for nomination.

### Requirements for Nomination Submission

Nominations should be typed (one nomination per nominator). Nomination package should include: (1) A letter of nomination that clearly states the name and affiliation of the nominee, the basis for the nomination (*i.e.*, specific attributes which qualify the nominee for service in this capacity), and a statement from the nominee indicating that he/she is a U.S. citizen and is willing to serve as a member of the Committee; (2) the nominee's contact information, including name, mailing address, telephone numbers, and email address; (3) the nominee's curriculum vitae; (4) a summary of the nominee's experience and qualifications relative to the membership considerations described above; and (5) a statement confirming that he/she is not a federally-registered lobbyist.

The Department makes every effort to ensure that the membership of VA Federal advisory committees is fairly balanced in terms of points of view represented and the committee's function. Appointments to this Committee shall be made without discrimination based on a person's race, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, or genetic information. Nominations must state that the nominee appears to have no conflict of interest that would preclude membership. An ethics review is conducted for each selected nominee.

Dated: October 23, 2018.

**LaTonya L. Small,**

*Federal Advisory Committee Management Officer.*

[FR Doc. 2018-23503 Filed 10-26-18; 8:45 am]

**BILLING CODE P**