

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Extension of Information Collection Request Submitted for Public Comment; Excise Tax; Tractors, Trailers, Trucks, and Tires; Reporting and Recordkeeping Requirements**

**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 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comments concerning floor stocks credits or refunds and consumer credits or refunds with respect to certain tax-repealed articles; excise tax on heavy trucks, and excise tax on heavy trucks, truck trailers, semitrailers, and tractors; reporting and recordkeeping requirements.

**DATES:** Written comments should be received on or before January 14, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Carolyn Brown, Internal Revenue Service, Room 6236, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Excise Tax; Tractors, Trailers, Trucks, and Tires; Reporting and Recordkeeping.

*OMB Number:* 1545-0745.

*Regulation Project Number:* TD 7882, TD 8050, and REG-103380-05.

*Abstract:* Before April 1, 1983, section 4061 imposed a tax on the manufacturer's sale of certain highway-type tractors, chassis, and bodies for highway-type trailers and trucks, and related parts and accessories for these articles. The Highway Revenue Act of 1982, Public Law 97-424 (96 Stat. 2097) (the 1982 Act), changed this tax to a 12 percent tax under section 4051(a)(1) on the first retail sale of certain highway-type tractors and chassis and bodies for highway-type trailers and trucks.

On April 4, 1983, temporary regulations were published in the **Federal Register** (48 FR 14361; TD

7882) to implement this new retail tax. Subsequent amendments to these regulations were published in the **Federal Register** on September 13, 1985 (50 FR 37350; TD 8050); May 12, 1988 (53 FR 16867; TD 8200); and July 1, 1998 (63 FR 35799; TD 8774). REG 103380-05 (81 FR 18544), published March 31, 2016, contains proposed regulations relating to the excise taxes imposed on the sale of highway tractors, trailers, trucks, and tires; the use of heavy vehicles on the highway; and the definition of highway vehicle related to these and other taxes. These proposed regulations reflect legislative changes and court decisions regarding these topics. These proposed regulations affect manufacturers, producers, importers, dealers, retailers, and users of certain highway tractors, trailers, trucks, and tires.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Business or other for-profit organizations and Individuals.

*Estimated Number of Respondents:* 7,100.

*Estimated Time per Respondent:* 1 hr. 16 min.

*Estimated Total Annual Burden Hours:* 4,890.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: November 6, 2018.

**R. Joseph Durbala,**  
*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0674]

**Agency Information Collection Activity: Notice of Disagreement**

**AGENCY:** Board of Veterans' Appeals, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Board of Veterans' Appeals, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before December 14, 2018.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW, Washington, DC 20503 or sent through electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-0674" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Sue Hamlin, BVA, (01C2), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 632-5100 or email [sue.hamlin@va.gov](mailto:sue.hamlin@va.gov). Please refer to "OMB Control No. 2900-0674" in any correspondence.

**SUPPLEMENTARY INFORMATION:**

*Authority:* Public Law 115–55; 38 U.S.C. 5104B, 5108, 5701, 5901, 7103, 7104, 7105, 7107.

*Title:* Decision Review Request: Board Appeal (Notice of Disagreement) and Appeal to the Board of Veterans' Appeals, VA Form 10182 and VA Form 9

*OMB Control Number:* 2900–0674.

*Type of Review:* Reinstatement with Change of a currently approved collection.

*Abstract:* Appellate review of the denial of VA benefits may only be initiated by filing a Notice of Disagreement with the Board. 38 U.S.C. § 7105(a). The VA Form 9, "Appeal to Board of Veterans' Appeals," is required to complete a legacy appeal to the Board. The completed form becomes the "substantive appeal" (or "formal appeal"), which is required by 38 U.S.C. §§ 7105(a) and (d)(3) in order to complete an appeal to the Board. Additionally, the proposed information collections allow for withdrawal of services by a representative, requests for changes in hearing dates and methods under 38 U.S.C. § 7107, and motions for reconsideration pursuant to 38 U.S.C. § 7103(a). The Board is requesting to revise the currently approved OMB

Control No. 2900–0674, adding four information collections previously approved under OMB Control No. 2900–0085, and one new information collection. Revised Control No. 2900–0674 would contain all appeals-related information collections for the legacy and new systems. 2900–0085 will be discontinued upon approval of this request to renew 2900–0674.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 83 No. 164 on Thursday, August 23, 2018, pages 42769 and 42770.

*Affected Public:* Individuals and households.

*Estimated Annual Burden:* 114,877.78 hours.

*Estimated Average Burden per Respondent:* 40.83 minutes.

*Frequency of Response:* Once.

*Estimated Number of Respondents:* 168,800.

- VA Form 10182: Notice of Disagreement (new) = 40,000.
- Nonstandard Form: Notice of Disagreement (legacy) = 60,000.

- VA Form 9: Appeal to the Board of Veterans' Appeals (legacy) = 64,500.
- Nonstandard Form: Withdrawal of Services by a Representative = 500.
- Nonstandard Form: Requests for Changes in Hearing Dates or Methods = 2,800.
- Nonstandard Form: Motions for Reconsideration = 1000.

By direction of the Secretary.

**Cynthia D. Harvey-Pryor,**  
*Government Information Specialist,*  
*Department of Veterans Affairs.*

[FR Doc. 2018–24759 Filed 11–13–18; 8:45 am]

**BILLING CODE 8320–01–P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Rehabilitation Research and Development Service Scientific Merit Review Board; Notice of Meetings**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that the subcommittees of the Rehabilitation Research and Development Service Scientific Merit Review Board will meet from 8:00 a.m. to 5:00 p.m. on the dates indicated below:

Subcommittee	Date(s)	Location
Center and Research Enhancement Award Program .....	January 17, 2019 .....	Crystal City Marriott.
Chronic Medical Conditions and Aging .....	February 26, 2019 .....	20 F Conference Center.
Sensory Systems & Communication Disorders .....	February 26, 2019 .....	20 F Conference Center.
Career Development Program .....	February 26–27, 2019 .....	20 F Conference Center.
Rehabilitation Engineering & Prosthetics/Orthotics .....	February 27, 2019 .....	20 F Conference Center.
Spinal Cord Injury/Disorders & Neuropathic Pain .....	February 27, 2019 .....	20 F Conference Center.
Musculoskeletal Health & Function .....	February 27–28, 2019 .....	20 F Conference Center.
Behavioral Health & Social Reintegration .....	February 28, 2019 .....	20 F Conference Center.
Regenerative Rehabilitation .....	February 28, 2019 .....	20 F Conference Center.
Brain Health and Injury .....	February 28–March 1, 2019 .....	20 F Conference Center.

The address of the meetings sites are: 20 F Conference Center, 20 F Street NW, Washington, DC 20001. Crystal City Marriott at Reagan National Airport, 1999 Jefferson Davis Highway, Arlington, VA 22202.

The purpose of the Board is to review rehabilitation research and development applications and advise the Director, Rehabilitation Research and Development Service, and the Chief Research and Development Officer on the scientific and technical merit, the mission relevance, and the protection of human and animal subjects.

The subcommittee meetings will be open to the public for approximately one-half hour at the start of each meeting to cover administrative matters and to discuss the general status of the program. Members of the public who wish to attend the open portion of the teleconference sessions may dial 1 (800)

767–1750, participant code 35847. The remaining portion of each subcommittee meeting will be closed to the public for the discussion, examination, reference to, and oral review of the research applications and critiques. During the closed portion of each subcommittee meeting, discussion and recommendations will include qualifications of the personnel conducting the studies (the disclosure of which would constitute a clearly unwarranted invasion of personal privacy), as well as research information (the premature disclosure of which would likely compromise significantly the implementation of proposed agency action regarding such research projects). As provided by subsection 10(d) of Public Law 92–463, as amended by Public Law 94–409, closing the meeting is in accordance with 5 U.S.C. 552b(c)(6) and (9)(B).

No oral or written comments will be accepted from the public for either portion of the meetings. Those who plan to attend (by phone or in person) the open portion of a subcommittee meeting must contact Tiffany Asqueri, Designated Federal Officer, Rehabilitation Research and Development Service, at Department of Veterans Affairs (10P9R), 810 Vermont Avenue NW, Washington, DC 20420, or email [Tiffany.Asqueri@va.gov](mailto:Tiffany.Asqueri@va.gov), at least five days before the meeting. For further information, please call Mrs. Asqueri at (202) 443–5757.

Dated: November 8, 2018.

**LaTonya L. Small,**  
*Federal Advisory Committee Management Officer.*

[FR Doc. 2018–24758 Filed 11–13–18; 8:45 am]

**BILLING CODE P**