

August 31, 2017 to provide data, and that date has passed. However, following notice and an opportunity for comment, any decision on an inconsequentiality petition can be reversed based on the presentation of new evidence. 49 CFR 556.8. Accordingly, GM's request that NHTSA defer decision on the Third Petition until March 31, 2017 is herein denied. However, until NHTSA renders a decision on GM's Petitions, the Agency will continue to accept and, to the extent feasible, consider documents submitted relevant to the Petitions, which NHTSA will make available for public comment in Docket No. NHTSA-2016-0124.

Accordingly, NHTSA hereby gives notice of its receipt of General Motors LLC's Petition for Inconsequentiality Regarding Certain GMT900 Vehicles Equipped with Takata "SPI YP" and "PSPI-L YD" Passenger Inflators Subject to January 2018 Takata Equipment DIR Filings. And it is hereby *ordered* that:

1. The period for public comment on GM's Third Petition shall run from the publication date of this notice through May 9, 2018;
2. GM's Third Petition is consolidated with the First and Second Petitions; and
3. GM's request for a deferral of NHTSA's decision on its First, Second, and Third Petitions to March 31, 2018, is *denied*.

**Authority:** 49 U.S.C. 30101, *et seq.*, 30118, 30120(h), 30162, 30166(b)(1), 30166(g)(1); delegation of authority at 49 CFR 1.95(a); 49 CFR parts 556, 573, 577.

Issued: April 3, 2018.

**Jonathan C. Morrison,**  
*Chief Counsel.*

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**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Notice of Closed Meeting

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

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in New York, NY.

**DATES:** The meeting will be held April 19, 2018.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held at 290 Broadway, New York, NY 10007.

**FOR FURTHER INFORMATION CONTACT:** Maricarmen Cuello, AP:SEPR:AAS, 51

SW 1st Avenue, Room 1014, Miami, FL 33130. Telephone (305) 982-5364 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App., that a closed meeting of the Art Advisory Panel will be held at 290 Broadway, New York, NY 10007.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in sections 552b(c)(3), (4), (6), and (7), of the Government in the Sunshine Act, and that the meeting will not be open to the public.

**Donna Hansberry,**  
*Chief, Appeals.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Toll-Free Phone Line Project Committee

**AGENCY:** Internal Revenue Service (IRS) Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Toll-Free Phone Line Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, May 8, 2018.

**FOR FURTHER INFORMATION CONTACT:** Rosalind Matherne at 1-888-912-1227 or 202-317-4115.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Toll-Free Phone Line Project Committee will be held Tuesday, May 8, 2018, at 3:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration.

Due to limited conference lines, notification of intent to participate must be made with Rosalind Matherne. For more information please contact Rosalind Matherne at 1-888-912-1227 or 202-317-4115, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

The committee will be discussing Toll-free issues and public input is welcomed.

Dated: April 3, 2018.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2018-07172 Filed 4-6-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** The Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee will conduct an open meeting and will solicit public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, May 15, 2018.

**FOR FURTHER INFORMATION CONTACT:** Gilbert Martinez at 1-888-912-1227 or (737) 800-4060.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee will be held Tuesday, May 15, 2018, at 4:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Gilbert Martinez. For more information please contact Gilbert Martinez at 1-888-912-1227 or (737) 800-4060, or write TAP Office 3651 S. IH-35, STOP 1005 AUSC, Austin, TX 78741, or post comments to the website: <http://www.improveirs.org>.

The committee will be discussing various issues related to the Taxpayer