

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

*Affected Public:* Business or other for-profit organizations, and individuals or households.

**Form 8858**

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 35.99 hours.

*Estimated Total Annual Burden Hours:* 719,800 hours.

**Schedule M (Form 8858)**

*Estimated Number of Respondents:* 8,000.

*Estimated Time per Respondent:* 24.75 hours.

*Estimated Total Annual Burden Hours:* 198,000 hours.

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. Comments will be 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 has 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 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: June 5, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-12577 Filed 6-11-18; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Multiemployer Pension Plan Application To Reduce Benefits**

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of availability; request for comments.

**SUMMARY:** The Board of Trustees of the Western States Office and Professional Employees Pension Fund (WSOPE Pension Fund), a multiemployer pension plan, has submitted an application to reduce benefits under the fund in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the WSOPE Pension Fund has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the WSOPE Pension Fund.

**DATES:** Comments must be received by July 27, 2018.

**ADDRESSES:** You may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>, in accordance with the instructions on that site. Electronic submissions through [www.regulations.gov](http://www.regulations.gov) are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile and email will not be accepted.

*Additional Instructions:* All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as your Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on [www.regulations.gov](http://www.regulations.gov) or upon request. Comments posted on the internet can be retrieved by most internet search engines.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the application from the WSOPE Pension Fund, please contact Treasury at (202) 622-1534 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** MPRA amended the Internal Revenue Code to

permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which must be approved or denied in consultation with the Pension Benefit Guaranty Corporation (PBGC) and the Department of Labor.

On May 15, 2018, the Board of Trustees of the WSOPE Pension Fund submitted an application for approval to reduce benefits under the fund. As required by MPRA, that application has been published on Treasury's website at <https://www.treasury.gov/services/Pages/Plan-Applications.aspx>. Treasury is publishing this notice in the **Federal Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the WSOPE Pension Fund application.

Comments are requested from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the WSOPE Pension Fund. Consideration will be given to any comments that are timely received by Treasury.

Dated: June 4, 2018.

**David Kautter,**

*Assistant Secretary for Tax Policy.*

[FR Doc. 2018-12558 Filed 6-11-18; 8:45 am]

**BILLING CODE 4810-25-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**VA Prevention of Fraud, Waste, and Abuse Advisory Committee; Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, that the VA Prevention of Fraud, Waste, and Abuse Advisory Committee will meet virtually on July 19, 2018 from 9:00 a.m. until 12:00 p.m. (EST). The toll-free telephone number for this meeting is (844) 825-8490, access code: 332244674#. *Note: The telephone line will be muted except for the Committee and VA Executives.* This meeting will be open to the public.

The purpose of the Committee is to advise the Secretary, through the Assistant Secretary for Management and Chief Financial Officers, on matters relating to improving and enhancing VA's efforts to identify, prevent, and mitigate fraud, waste, and abuse across VA in order to improve the integrity of