

I. Background

The VIS Working Group is an advisory committee established in accordance with Section 10 of the Protecting our Infrastructure of Pipelines and Enhancing Safety Act of 2016 (Pub. L. 114–183), the Federal Advisory Committee Act of 1972 (5 U.S.C., App. 2, as amended), and 41 CFR 102–3.50(a).

II. Meeting Details and Agenda

The VIS Working Group agenda will include briefings on topics such as mandate requirements, integrity management, data types and tools, in-line inspection repair and other direct assessment methods, geographic information system implementation, subcommittee considerations, lessons learned, examples of existing information-sharing systems, safety management systems, and more. As part of its work, the committee will ultimately provide recommendations to the Secretary, as required and specifically outlined in Section 10 of Public Law 114–183, addressing:

(a) The need for, and the identification of, a system to ensure that dig verification data are shared with in-line inspection operators to the extent consistent with the need to maintain proprietary and security-sensitive data in a confidential manner to improve pipeline safety and inspection technology;

(b) Ways to encourage the exchange of pipeline inspection information and the development of advanced pipeline inspection technologies and enhanced risk analysis;

(c) Opportunities to share data, including dig verification data between operators of pipeline facilities and in-line inspector vendors to expand knowledge of the advantages and disadvantages of the different types of in-line inspection technology and methodologies;

(d) Options to create a secure system that protects proprietary data while encouraging the exchange of pipeline inspection information and the development of advanced pipeline inspection technologies and enhanced risk analysis;

(e) Means and best practices for the protection of safety and security-sensitive information and proprietary information; and

(f) Regulatory, funding, and legal barriers to sharing the information described in paragraphs (a) through (d).

The Secretary will publish the VIS Working Group's recommendations on a publicly available DOT website and in the docket. The VIS Working Group will

fulfill its purpose once its recommendations are published online.

PHMSA will publish the agenda on the PHMSA meeting page <https://primis.phmsa.dot.gov/meetings/MtgHome.mtg?mtg=134>, once it is finalized.

Issued in Washington, DC, on April 9, 2018, under authority delegated in 49 CFR 1.97.

Alan K. Mayberry,

Associate Administrator for Pipeline Safety.

[FR Doc. 2018–08215 Filed 4–18–18; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes

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 information collection requirements related to the guidance regarding the qualified severance of a trust for generation-skipping transfer (GST) tax purposes.

DATES: Written comments should be received on or before June 18, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to Roberto Mora-Figueroa, Internal Revenue Service, Room 6129, 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.

SUPPLEMENTARY INFORMATION:

Title: Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes.

OMB Number: 1545–1902.

Agency Number: TD 9348; TD 9421.

Abstract: In general, if a trust is divided in a qualified severance into

two or more trusts, the separate trusts resulting from the severance will be treated as separate trusts for generation-skipping transfer (GST) tax purposes and the inclusion ratio of each new resulting trust may differ from the inclusion ratio of the original trust. The regulations provide guidance regarding the qualified severance of a trust for generation skipping transfer (GST) tax purposes under section 2642(a)(3) of the Internal Revenue Code.

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.

Estimated Number of Respondents: 650.

Estimated Time per Respondent: 2 Hours 8 minutes.

Estimated Total Annual Burden Hours: 1,352.

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: April 10, 2018.

R. Joseph Durbala,
IRS, Tax Analyst.

[FR Doc. 2018-08146 Filed 4-18-18; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Credit for Renewable Electricity Production and Refined Coal Production, and Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 2018

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Publication of inflation adjustment factor and reference prices for calendar year 2018.

SUMMARY: The 2018 inflation adjustment factor and reference prices are used in determining the availability of the credit for renewable electricity production and refined coal production under section 45.

DATES: The 2018 inflation adjustment factor and reference prices apply to calendar year 2018 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources and to 2018 sales of refined coal produced in the United States or a possession thereof.

FOR FURTHER INFORMATION CONTACT: Martha M. Garcia, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, (202) 317-6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION: Publication of the inflation adjustment factor and reference prices is required by sections 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)) and 45(e)(8)(C) (26 U.S.C. 45(e)(8)(C)) of the Internal Revenue Code.

Inflation Adjustment Factor: The inflation adjustment factor for calendar year 2018 for qualified energy resources and refined coal is 1.6072.

Reference Prices: The reference price for calendar year 2018 for facilities producing electricity from wind is 4.85 cents per kilowatt hour. The reference prices for fuel used as feedstock within the meaning of section 45(c)(7)(A) (relating to refined coal production) are \$31.90 per ton for calendar year 2002 and \$49.69 per ton for calendar year 2018. The reference prices for facilities

producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, small irrigation power, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy have not been determined for calendar year 2018.

Phaseout Calculation: Because the 2018 reference price for electricity produced from wind (4.85 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (1.6072), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2018. Because the 2018 reference price of fuel used as feedstock for refined coal (\$49.69) does not exceed \$87.16 (which is the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor (1.6072) and 1.7), the phaseout of the credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2018. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, small irrigation power, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy, the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2018.

Credit Amount by Qualified Energy Resource and Facility and Refined Coal: As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1), and the \$4.375 amount in section 45(e)(8)(A) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2018 under section 45(a) is 2.4 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop biomass, geothermal energy, and 1.2 cents per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, small irrigation power

facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2018 under section 45(e)(8)(A) is \$7.03 per ton on the sale of qualified refined coal.

Christopher T. Kelley,

Special Counsel, Passthroughs and Special Industries.

[FR Doc. 2018-08201 Filed 4-18-18; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Disability Compensation, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that the Advisory Committee on Disability Compensation (Committee) will meet on May 22-23, 2018. The Committee will meet at 1800 G Street NW, Washington, DC 20006. The meeting will be held on the Fourth Floor in Conference Room 420-H. The meetings are open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the maintenance and periodic readjustment of the VA Schedule for Rating Disabilities. The Committee is to assemble and review relevant information relating to the nature and character of disabilities arising during service in the Armed Forces, provide an ongoing assessment of the effectiveness of the rating schedule, and give advice on the most appropriate means of responding to the needs of Veterans relating to disability compensation.

On May 22, 2018, the sessions will begin at 7:30 a.m. and end at 3:00 p.m. EST. On May 23, 2018 the sessions will begin at 7:30 a.m. and end at 4:30 p.m. EST. On both days, the Committee will receive briefings on issues related to compensation for Veterans with service-connected disabilities and on other VA benefits programs. Time will be allocated for receiving public comments. Public comments will be limited to three minutes each. Individuals wishing to make oral statements before the Committee will be accommodated on a first-come, first-served basis. Individuals who speak are invited to submit 1-2 page summaries of their comments at the time of the meeting for inclusion in the official meeting record.