

and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 96-62, On-Line Filing Program.

DATES: Written comments should be received on or before March 17, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: On-Line Filing Program.
OMB Number: 1545-1513.

Revenue Procedure Number: Revenue Procedure 96-62.

Abstract: Revenue Procedure 96-62 informs those who participate in the On-Line Filing Program for Form 1040, Form 1040A, and Form 1040EZ, of their obligations to the Internal Revenue Service, taxpayers, and other participants.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 14.

Estimated Time Per Respondent: 423 hours (or approximately two (2) minutes per on-line electronically filed return).

Estimated Total Annual Burden Hours: 5,919.

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. All comments will become a matter 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 shall have 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 respondents, including through the use of automated collection techniques 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: January 10, 1997.
Garrick R. Shear,
IRS Reports Clearance Officer.
[FR Doc. 97-1126 Filed 1-15-97; 8:45 am]
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DEPARTMENT OF VETERANS AFFAIRS

Department of Veterans Affairs' Advisory Committee on Minority Veterans, Notice of Charter Renewal

This gives notice under the Federal Advisory Committee Act (Public Law 92-463) of October 6, 1992, that the Department of Veterans Affairs' Advisory Committee on Minority Veterans has been renewed for a 2-year period beginning December 30, 1996, through December 30, 1998.

Dated: January 7, 1997.
By direction of the Secretary.
Heyward Bannister,
Committee Management Officer.
[FR Doc. 97-1050 Filed 1-15-97; 8:45 am]
BILLING CODE 8320-01-M

Department of Veterans Affairs Voluntary Service (VAVS) National Advisory Committee; Notice of Charter Renewal

This gives notice under the Federal Advisory Committee Act (Public Law 92-463) of October 6, 1972, that the Department of Veterans Affairs Voluntary Service (VAVS) National Advisory Committee has been renewed for a 2-year period beginning January 3, 1997, through January 3, 1999.

Dated: January 7, 1997.

By direction of the Secretary.
Heyward Bannister,
Committee Management Officer.
[FR Doc. 97-1051 Filed 1-15-97; 8:45 am]
BILLING CODE 8320-01-M

Cost-of-Living Adjustments and Headstone or Marker Allowance Rate

AGENCY: Department of Veterans Affairs.
ACTION: Notice.

SUMMARY: As required by law, the Department of Veterans Affairs (VA) is hereby giving notice of cost-of-living adjustments (COLAs) in certain benefit rates and income limitations. These COLAs affect the pension and parents' dependency and indemnity compensation (DIC) programs. These adjustments are based on the rise in the Consumer Price Index (CPI) during the one year period ending September 30, 1996. VA is also giving notice of the maximum amount of reimbursement that may be paid for headstones or markers purchased in lieu of Government-furnished headstones or markers in Fiscal Year 1997, which began on October 1, 1996.

DATES: These COLAs are effective December 1, 1996. The headstone or marker allowance rate is effective October 1, 1996.

FOR FURTHER INFORMATION CONTACT: Paul Trowbridge, Consultant, Compensation and Pension Service (213B), Veterans Benefit Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 273-7218.

SUPPLEMENTARY INFORMATION: Under 38 U.S.C. 2306(d), VA may provide reimbursement for the cost of non-Government headstones or markers at a rate equal to the actual cost or the average actual cost of Government-furnished headstones or markers during the fiscal year preceding the fiscal year in which the non-Government headstone or marker was purchased, whichever is less.

Section 8041 of Pub. L. 101-508 amended 38 U.S.C. 2306(d) to eliminate the payment of the monetary allowance in lieu of VA-provided headstone or marker for deaths occurring on or after November 1, 1990. However, in a precedent opinion (O. G. C. Prec. 17-90), VA's General Counsel held that there is no limitation period applicable to claims for benefits under the provisions of 38 U.S.C. 2306(d).

The average actual cost of Government-furnished headstones or markers during any fiscal year is determined by dividing the sum of VA

costs during that fiscal year for procurement, transportation, and miscellaneous administration, inspection and support staff by the total number of headstones and markers procured by VA during that fiscal year and rounding to the nearest whole dollar amount.

The average actual cost of Government-furnished headstones or markers for Fiscal Year 1996 under the above computation method was \$96. Therefore, effective October 1, 1996, the maximum rate of reimbursement for non-Government headstones or markers purchased during Fiscal Year 1997 is \$96.

Cost of Living Adjustments

Under the provisions of 38 U.S.C. 5312 and section 306 of Pub. L. 95-588, VA is required to increase the benefit rates and income limitations in the pension and parents' DIC programs by the same percentage, and effective the same date, as increases in the benefit amounts payable under title II of the Social Security Act. The increased rates and income limitations are also required to be published in the Federal Register.

The Social Security Administration has announced that there will be a 2.9 percent cost-of-living increase in social security benefits effective December 1, 1996. Therefore, applying the same percentage, the following increased rates and income limitations for the VA pension and parents' DIC programs will be effective December 1, 1996:

Table 1.—Improved Pension

Maximum annual rates

- (1) Veterans permanently and totally disabled (38 U.S.C. 1521):
 Veteran with no dependents, \$8,486
 Veteran with one dependent, \$11,115
 For each additional dependent, \$1,445
- (2) Veterans in need of aid and attendance (38 U.S.C. 1521):
 Veteran with no dependents, \$13,573
 Veteran with one dependent, \$16,201
 For each additional dependent, \$1,445
- (3) Veterans who are housebound (38 U.S.C. 1521):
 Veteran with no dependents, \$10,373
 Veteran with one dependent, \$13,001
 For each additional dependent, \$1,445
- (4) Two veterans married to one another, combined rates (38 U.S.C. 1521):
 Neither veteran in need of aid and attendance or housebound, \$11,115
 Either veteran in need of aid and attendance, \$16,201
 Both veterans in need of aid and

- attendance, \$21,286
 Either veteran housebound, \$13,001
 Both veterans housebound, \$14,889
 One veteran housebound and one veteran in need of aid and attendance, \$18,085
 For each dependent child, \$1,445
- (5) Surviving spouse alone and with a child or children of the deceased veteran in custody of the surviving spouse (38 U.S.C. 1541):
 Surviving spouse alone, \$5,688
 Surviving spouse and one child in his or her custody, \$7,450
 For each additional child in his or her custody, \$1,445
- (6) Surviving spouses in need of aid and attendance (38 U.S.C. 1541):
 Surviving spouse alone, \$9,096
 Surviving spouse with one child in his or her custody, \$10,854
 For each additional child in his or her custody, \$1,445
- (7) Surviving spouses who are housebound (38 U.S.C. 1541):
 Surviving spouse alone, \$6,954
 Surviving spouse and one child in his or her custody, \$8,712
 For each additional child in his or her custody, \$1,445
- (8) Surviving child alone (38 U.S.C. 1542), \$1,445

Reduction for income. The rate payable is the applicable maximum rate minus the countable annual income of the eligible person. (38 U.S.C. 1521, 1541 and 1542).

Mexican border period and World War I veterans. The applicable maximum annual rate payable to a Mexican border period or World War I veteran under this table shall be increased by \$1,922. (38 U.S.C. 1521(g)).

Parents' DIC

DIC shall be paid monthly to parents of a deceased veteran in the following amounts (38 U.S.C. 1315):

One parent. If there is only one parent, the monthly rate of DIC paid to such parent shall be \$403 reduced on the basis of the parent's annual income according to the following formula:

TABLE 2
[For each \$1 of annual income]

The \$403 monthly rate shall be reduced by	Which is more than	But not more than
\$0.00	\$0	\$800
.08	800	9,654

No DIC is payable under this table if annual income exceeds \$9,654.

One parent who has remarried. If there is only one parent and the parent

has remarried and is living with the parent's spouse, DIC shall be paid under Table 2 or under Table 4, whichever shall result in the greater benefit being paid to the veteran's parent. In the case of remarriage, the total combined annual income of the parent and the parent's spouse shall be counted in determining the monthly rate of DIC.

Two parents not living together. The rates in Table 3 apply to (1) two parents who are not living together, or (2) an unmarried parent when both parents are living and the other parent has remarried. The monthly rate of DIC paid to each such parent shall be \$290 reduced on the basis of each parent's annual income, according to the following formula:

TABLE 3
[For each \$1 of annual income]

The \$290 monthly rate shall be reduced by	Which is more than	But not more than
\$0.00	\$0	\$800
.06	800	900
.07	900	1,100
.08	1,100	9,654

No DIC is payable under this table if annual income exceeds \$9,654.

Two parents living together or remarried parents living with spouses. The rates in Table 4 apply to each parent living with another parent; and each remarried parent, when both parents are alive. The monthly rate of DIC paid to such parents will be \$272 reduced on the basis of the combined annual income of the two parents living together or the remarried parent or parents and spouse or spouses, as computed under the following formula:

Table 4
[For each \$1 of annual income]

The \$272 monthly rate shall be reduced by	Which is more than	But not more than
\$0.00	\$0	\$1,000
.03	1,000	1,500
.04	1,500	1,900
.05	1,900	2,400
.06	2,400	2,900
.07	2,900	3,200
.08	3,200	12,977

No DIC is payable under this table if combined annual income exceeds \$12,977.

The rates in this table are also applicable in the case of one surviving parent who has remarried, computed on the basis of the combined income of the

parent and spouse, if this would be a greater benefit than that specified in Table 2 for one parent.

Aid and attendance. The monthly rate of DIC payable to a parent under Tables

2 through 4 shall be increased by \$216 if such parent is (1) a patient in a nursing home, or (2) helpless or blind, or so nearly helpless or blind as to need

or require the regular aid and attendance of another person.

Minimum rate. The monthly rate of DIC payable to any parent under Tables 2 through 4 shall not be less than \$5.

TABLE 5.—SECTION 306 PENSION INCOME LIMITATIONS

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- (1) Veteran or surviving spouse with no dependents, \$9,654 (Pub. L. 95-588, section 306(a)).
 - (2) Veteran with no dependents in need of aid and attendance, \$10,154 (38 U.S.C. 1521(d) as in effect on December 31, 1978).
 - (3) Veteran or surviving spouse with one or more dependents, \$12,977 (Pub. L. 95-588, section 306(a)).
 - (4) Veteran with one or more dependents in need of aid and attendance, \$13,477 (38 U.S.C. 1521(d) as in effect on December 31, 1978).
 - (5) Child (no entitled veteran or surviving spouse), \$7,891 (Pub. L. 95-588, section 306(a)).
 - (6) Spouse income exclusion (38 CFR 3.262), \$3,079 (Pub. L. 95-588, section 306(a)(2)(B)).
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TABLE 6.—OLD-LAW PENSION INCOME LIMITATIONS

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- (1) Veteran or surviving spouse without dependents or an entitled child, \$8,450 (Pub. L. 95-588, section 306(b)).
 - (2) Veteran or surviving spouse with one or more dependents, \$12,184 (Pub. L. 95-588, section 306(b)).
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Dated: January 6, 1997.

Jesse Brown,

Secretary of Veterans Affairs.

[FR Doc. 97-1052 Filed 1-15-97; 8:45 am]

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