

Estimated Number of Respondents: 800.

Estimated Time per Respondent: 53 minutes.

Estimated Total Annual Burden Hours: 700.

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: November 29, 2017.

L. Brimmer,

Senior Tax Analyst.

[FR Doc. 2017-28040 Filed 12-27-17; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Cost of Living Adjustments Effective December 1, 2017

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 (COLA) in certain benefit rates and income limitations. These COLAs affect the pension and parents' dependency and indemnity

compensation (DIC) programs. The rate of the adjustment is tied to the increase in Social Security benefits effective December 1, 2017, as announced by the Social Security Administration (SSA). SSA has announced an increase of 2.0 percent.

DATES: The COLAs are effective December 1, 2017.

FOR FURTHER INFORMATION CONTACT:

Daniel McCargar, Pension Analyst, Pension and Fiduciary Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (612) 713-8911.

SUPPLEMENTARY INFORMATION: The provisions of 38 U.S.C. 5312 and section 306 of Public Law 95-588 require VA 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. VA must also publish the increased rates and income limitations in the **Federal Register**.

SSA has announced a 2.0 percent COLA increase in Social Security benefits, effective December 1, 2017. Therefore, applying the same percentage and rounding in accordance with 38 CFR 3.29, the following increased rates and income limitations for the VA pension and parents' DIC programs will be effective December 1, 2017:

Pension

Maximum Annual Rates

(1) Veterans permanently and totally disabled (38 U.S.C. 1521):

Veteran with no dependents, \$13,166
Veteran with one dependent, \$17,241
For each additional dependent, \$2,250

(2) Veterans in need of aid and attendance (38 U.S.C. 1521):

Veteran with no dependents, \$21,962
Veteran with one dependent, \$26,036
For each additional dependent, \$2,250

(3) Veterans who are housebound (38 U.S.C. 1521):

Veteran with no dependents, \$16,089
Veteran with one dependent, \$20,166
For each additional dependent, \$2,250

(4) Two veterans married to one another, combined rates (38 U.S.C. 1521):

Neither veteran in need of aid and attendance or housebound, \$17,241
Either veteran in need of aid and attendance, \$26,036
Both veterans in need of aid and attendance, \$34,837
Either veteran housebound, \$20,166
Both veterans housebound, \$23,087

One veteran housebound and one veteran in need of aid and attendance, \$28,953

For each dependent child, \$2,250

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 \$2,991. (38 U.S.C. 1521(g))

(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, \$8,830
Surviving spouse and one child in his or her custody, \$11,557
For each additional child in his or her custody, \$2,250

(6) Surviving spouses in need of aid and attendance (38 U.S.C. 1541):

Surviving spouse alone, \$14,113
Surviving spouse with one child in custody, \$16,837
Surviving spouse of Spanish-American War veteran alone, \$14,685
Surviving spouse of Spanish-American War veteran with one child in custody, \$17,347
For each additional child in his or her custody, \$2,250

(7) Surviving spouses who are housebound (38 U.S.C. 1541):

Surviving spouse alone, \$10,792
Surviving spouse and one child in his or her custody, \$13,514
For each additional child in his or her custody, \$2,250

(8) Surviving child alone (38 U.S.C. 1542), \$2,250.

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).

Parents' DIC

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

One parent (38 U.S.C. 1315(b)): If there is only one parent, the monthly rate of DIC paid to such parent shall be \$634, reduced on the basis of the parent's annual income according to the following formula:

For each \$1 of annual income which is more than \$0.00 but not more than \$800, the \$634 monthly rate shall not be reduced.

For each \$1 of annual income which is more than \$800 but not more than \$8,662, the monthly rate shall be reduced by \$0.08.

For each \$1 of annual income which is more than \$8,662 but not more than \$8,663, the monthly rate shall be reduced by \$0.04.

For each \$1 of annual income which is more than \$8,663, the monthly rate will not be reduced.

No Parents' DIC is payable under this table if annual income exceeds \$14,974.

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 38 U.S.C. 1315(b) or under 38 U.S.C. 1315(d), 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.

One of two parents not living with spouse (38 U.S.C. 1315(c)): 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 \$459, reduced on the basis of each parent's annual income, according to the following formula:

For each \$1 of annual income which is more than \$0 but not more than \$800, the \$459 monthly rate shall not be reduced.

For each \$1 of annual income which is more than \$800 but not more than \$6,475, the monthly rate shall be reduced by \$0.08.

For each \$1 of annual income which is more than \$6,475, the monthly rate shall not be reduced.

No Parents' DIC is payable under this table if annual income exceeds \$14,974.

One of two parents living with spouse or other parent (38 U.S.C. 1315(d)): The rates below 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 \$431, 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:

For each \$1 of annual income which is more than \$0 but not more than \$1,000, the \$431 monthly rate shall not be reduced.

For each \$1 of annual income which is more than \$1,000 but not more than \$1,500, the monthly rate shall be reduced by \$0.03.

For each \$1 of annual income which is more than \$1,500 but not more than \$2,000, the monthly rate shall be reduced by \$0.04.

For each \$1 of annual income which is more than \$2,000 but not more than \$2,400, the monthly rate shall be reduced by \$0.05.

For each \$1 of annual income which is more than \$2,400 but not more than \$2,900, the monthly rate shall be reduced by \$0.06.

For each \$1 of annual income which is more than \$2,900 but not more than \$3,200, the monthly rate shall be reduced by \$0.07.

For each \$1 of annual income which is more than \$3,200 but not more than \$7,187, the monthly rate shall be reduced by \$0.08.

For each \$1 of annual income which is more than \$7,187 but not more than \$7,188, the monthly rate shall be reduced by \$0.04.

For each \$1 of annual income which is more than \$7,188, the monthly rate shall not be reduced.

No Parents' DIC is payable if the annual income exceeds \$20,128.

These rates 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 \$343 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.

Section 306 Pension Income Limitations

Veteran or surviving spouse with no dependents, \$14,974 (Pub. L. 95-588, section 306(a))

Veteran in need of aid and attendance with no dependents, \$15,513 (38 U.S.C. 1521(d) as in effect on December 31, 1978)

Veteran or surviving spouse with one or more dependents, \$20,128 (Pub. L. 95-588, section 306(a))

Veteran in need of aid and attendance with one or more dependents, \$20,666 (38 U.S.C. 1521(d) as in effect on December 31, 1978)

Child (no entitled veteran or surviving spouse), \$12,244 (Pub. L. 95-588, section 306(a))

Spouse income exclusion (38 CFR 3.262), \$4,782 (Pub. L. 95-588, section 306(a)(2)(B))

Old-Law Pension Income Limitations

Veteran or surviving spouse without dependents or an entitled child, \$13,112 (Pub. L. 95-588, section 306(b))

Veteran or surviving spouse with one or more dependents, \$18,899 (Pub. L. 95-588, section 306(b))

Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Gina S. Farrissee, Deputy Chief of Staff, Department of Veterans Affairs, approved this document on December 14, 2017, for publication.

Dated: December 14, 2017.

Jeffrey Martin,

Office Program Manager, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.

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BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

Cost-of-Living Adjustments Effective December 1, 2017

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 (COLA) in certain benefit rates. These COLAs affect the dependency and indemnity compensation (DIC) program. The rate of the adjustment is tied to the increase in Social Security benefits, effective December 1, 2017, as announced by the Social Security Administration (SSA). SSA has announced an increase of 2.0 percent.

DATES: The COLAs are effective December 1, 2017.

FOR FURTHER INFORMATION CONTACT: Daniel McCargar, Pension Analyst, Pension and Fiduciary Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (612) 713-8911.

SUPPLEMENTARY INFORMATION: The provisions of Public Law 115-75, "Veterans' Compensation Cost-of-Living Adjustment Act of 2017," require VA to increase the benefit rates of 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, effective December 1, 2017. VA must also publish the increased rates in the **Federal Register**.

SSA has announced a 2.0 percent COLA increase in Social Security benefits, effective December 1, 2017. Therefore, applying the same