

Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545-1031

Form Number: IRS Form 8697

Type of Review: Extension

Title: Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

Description: Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1986, under the percentage of completion method must use Form 8697 to compute and report interest due or to be refunded under IRC section 460(b)(3). The IRS uses Form 8697 to determine if the interest has been figured correctly. Taxpayers may compute interest using

the actual method (Part I) or the Simplified Marginal Impact Method (Part II).

Respondents: Individuals or households, business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 8697 Part I	Form 8697 Part II
Recordkeeping	8 hr., 22 min.	9 hr., 5 min.
Learning about the law or the form	2 hr., 11 min.	1 hr., 35 min.
Preparing, copying, assembling, and sending the form to the IRS	2 hr., 25 min.	1 hr., 49 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 63,840 hours.
Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.
OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Dale A. Morgan,

Departmental Reports, Management Officer.

[FR Doc. 96-18568 Filed 7-22-96; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Agency Information Collection Activities: Proposed Collection; Comment Request

AGENCY: Board of Veterans' Appeals, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: As part of its continuing effort to reduce paperwork and respondent burden, the Board of Veterans' Appeals (BVA) invites the general public and other Federal agencies to comment on this information collection. This request for comment is being made pursuant to the Paperwork Reduction Act of 1995 (Public Law 104-13; 44 U.S.C. 3506(c)(2)(A)). Comments should address the accuracy of the burden estimates and ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection.

DATES: Written comments and recommendations on the proposal for the collection of information should be

received on or before September 23, 1996.

ADDRESSES: Direct all written comments to Sue Hamlin, Board of Veterans' Appeals (01C), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. All comments will become a matter of public record and will be summarized in the BVA request for Office of Management and Budget (OMB) approval. In this document the BVA is soliciting comments concerning the following information collection:

OMB Control Number: 2900-0042.

Title and Form Number: Statement of Accredited Representative in Appealed Case, VA Form 646.

Type of Review: Extension of a currently approved collection.

Need and Uses: The form is used by accredited representative of veterans' service organizations to present argument to the BVA on behalf of appellants whom the service organizations represent. Further, it aids the VA in assuring that rights to representation have been honored by establishing that the record has been made available to the representative for review and presentation of argument.

Current Actions: The form is provided primarily as a courtesy to the representative, although it also assists the VA in carrying out its mission. It is used by accredited veterans' service organization representatives throughout the nation to submit their argument in individual appeals to the BVA. It facilitates appellants' exercise of their representation rights. The legal and factual arguments presented on the form are considered and addressed by the BVA in making decisions on appeals. The form is also designed to solicit enough identifying data to enable the VA to identify the particular case to which the statement pertains so that it

may be properly considered and filed when received by the VA.

Affected Public: Not-for-profit institutions.

Estimated Annual Burden: 40,000 hours.

Estimated Average Burden Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Number of Respondents: 40,000.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form should be directed to Department of Veterans Affairs, Attn: Jacquie McCray, Information Management Service (045A4), 810 Vermont Avenue, NW., Washington, DC 20420, Telephone (202) 273-8032 or FAX (202) 273-5981.

Dated: July 10, 1996.

By direction of the Secretary.

Donald L. Neilson,

Director, Information Management Service.

[FR Doc. 96-18580 Filed 7-22-96; 8:45 am]

BILLING CODE 8320-01-P

Summary of Precedent Opinions of the General Counsel

AGENCY: Department of Veterans Affairs.
ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Department's General Counsel involving veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in future claim matters. It is being published to provide the public, and, in particular, veterans' benefit claimants and their representatives, with notice of VA's interpretation regarding the legal matter at issue.

FOR FURTHER INFORMATION CONTACT: Jane L. Lehman, Chief, Law Library, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-6558.

SUPPLEMENTARY INFORMATION: VA regulations at 38 CFR 2.6(e)(9) and 14.507 authorized the Department's General Counsel to issue written legal opinions having precedential effect in adjudications and appeals involving veterans' benefits under laws administered by VA. The General Counsel's interpretations on legal matters, contained in such opinions, are conclusive as to all VA officials and employees not only in the matter at issue but also in future adjudications and appeals, in the absence of a change in controlling statute or regulation or a superseding written legal opinion of the General Counsel.

VA publishes summaries of such opinions in order to provide the public with notice of those interpretations of the General Counsel that must be followed in future benefit matters and to assist veteran's benefit claimants and their representatives in the persecution of benefit claims. The full text of such opinions, with personal identifiers deleted, may be obtained by contacting the VA official named above.

VAOPGCPREC 1-96

Questions Presented: a. Do the provisions of 38 CFR 3.114(b) apply to cases in which benefits are reduced or terminated as the result of a judicial precedent?

b. If so, when, in such cases, benefits are awarded to one individual as the surviving spouse of a veteran and discontinued to another individual previously awarded benefits based on a "deemed valid" marriage to the veteran, is the effective date of the discontinuance of the latter individual's benefits governed by 38 CFR 3.114(b) or 38 CFR § 3.657(a)?

Held: a. The provisions of 38 U.S.C. 5112(b)(6) and 38 CFR 3.114(b), which govern the effective date of a reduction or discontinuance of benefits by reason of a change in law or administrative issue or a change in interpretation of a law or administrative issue, are applicable to cases in which benefits are reduced or terminated by reason of a change in the interpretation of law resulting from a judicial precedent.

b. When, as the result of such a change in interpretation, an award of benefits is established for one individual as the legal surviving spouse of a veteran and discontinued for another individual who had previously received benefits based on a marriage to the veteran deemed valid pursuant to 38

U.S.C. 103(a), the effective date of the award to the legal surviving spouse is governed by 38 U.S.C. 5110(a), which provides for establishment of an effective date in accordance with the facts found, but not earlier than the date of receipt of an application for benefits. The effective date of the discontinuance to the prior payee is governed by 38 U.S.C. 5112(b)(6) and 38 CFR 3.114(b). To the extent that application of 38 CFR 3.657(a) would, in a particular case, suggest that the prior payee's award be terminated at a date earlier than that provided by 38 U.S.C. 5112(b)(6), that regulation must be considered superseded by section 5112(b)(6).

EFFECTIVE DATE: February 17, 1996.

VAOPGCPREC 2-96

Question Presented: Whether, under 38 U.S.C. 5313, a veteran who was paroled after being incarcerated for conviction of a felony is entitled to full compensation for a service-connected disability for the period during which he violated the conditions of parole?

Held: The provisions of 38 U.S.C. 5313 do not apply to a veteran who is a parole following incarceration for conviction of a felony and who is in violation of one or more of the conditions of parole, unless the veteran has been reincarcerated.

EFFECTIVE DATE. May 13, 1996.

VAOPGCPREC 3-96

Question Presented: How should reimbursements for the costs of VA furnished medical care received from health insurance policies of insured veterans be applied to their obligation to pay VA a portion of the cost of that care?

Held: 1. Veterans covered by health insurance policy who are obligated to VA for a portion of the cost of their nonservice-connected medical care should be allowed to satisfy their obligation(s) to VA to the extent of coverage available under their policies.

2. Non-Medigap insurance proceeds should be applied to the veteran's VA copayment debt, after subtracting the policy deductible, by applying the same percentage factor of payment as corresponds to the insurer's liability for the remainder of allowable charges.

3. Reimbursements from Medigap carriers should first be applied to the veterans' copayment debt(s), including "means test" copayment, per diem copayments, outpatient copayments, and prescription copayments before application of those proceeds to the carrier's debt.

Effective Date: May 23, 1996.

By Direction of the Secretary.

Mary Lou Keener,

General Counsel.

[FR Doc. 96-18582 Filed 7-22-96; 8:45 am]

BILLING CODE 8320-01-M

Advisory Committee on Minority Veterans, Notice of Meeting

The Department of Veterans Affairs (VA), in accordance with Public Law 103-446, gives notice that a meeting of the Advisory Committee on Minority Veterans will be held August 1, 1996, in Washington, DC. The purpose of the Advisory Committee on Minority Veterans is to advise the Secretary of Veterans Affairs on the administration of VA benefits and services for minority veterans and to assess the needs of minority veterans and evaluate whether VA compensation, medical and rehabilitation services, outreach, and other programs are meeting those needs. The Committee will make recommendations to the Secretary regarding such activities.

The meeting will convene in room 530, VA Central Office (VACO) Building, 810 Vermont Avenue, NW., Washington, DC, from 2:00 p.m. to 5:30 p.m. The meeting will be conducted by way of a conference call. Committee members residing in the Washington Metropolitan area will be present in room 530. All other members will be linked via telephone. The Committee will meet to work on recommendations to be included in its annual report to the Secretary. The Committee will continue to discuss subcommittee reports and findings. The Committee will complete drafting of the annual report to the Secretary. All sessions will be open to the public up to the seating capacity of the room. Because seating is limited, it will be necessary for those wishing to attend to contact Mrs. Angelia Sare, Department of Veterans Affairs (phone (202) 273-6708) prior to July 31, 1996. No time will be allocated for the purpose of receiving oral presentations from the public; however, the Committee will accept appropriate written comments from interested parties on issues affecting minority veterans. Such comments should be referred to the Committee at the following address: Advisory Committee on Minority Veterans, Center for Minority Veterans (00M), U.S. Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420.