Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, Federal government, and state, local or tribal governments.

Estimated Number of Respondents: 3,000.

Estimated Time Per Respondent: 40 hours.

Estimated Total Annual Burden Hours: 120,000.

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 25, 2007.

## Glenn P. Kirkland,

IRS Reports Clearance Officer. [FR Doc. E7–1561 Filed 1–31–07; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Open Meeting of the Area 3 Taxpayer Advocacy Panel (Including the States of Florida, Georgia, Alabama, Mississippi, Louisiana, Arkansas, and the Territory of Puerto Rico)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 3 Taxpayer Advocacy Panel will be conducted in New Orleans, Louisiana.

The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, February 22, 2007 at 1 p.m. to 5 p.m. ET, Friday, February 23, 2007 at 8 a.m. to 5 p.m. ET, and Saturday, February 24, 2007 at 8 a.m. to 12 Noon, ET.

# **FOR FURTHER INFORMATION CONTACT:** Sallie Chavez at 1–888–912–1227, or 954–423–7979.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 3 Taxpayer Advocacy Panel will be held Thursday, February 22, 2007 at 1 p.m. ET, Friday, February 23, 2007 at 8 a.m. ET, and Saturday, February 24, 2007 at 8 a.m. ET. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324, Due to limited conference lines, notification of intent to participate in the meeting must be made with Sallie Chavez. Ms. Chavez can be reached at 1-888-912-1227 or 954-423-7979, or post comments to the Web site: http://www.improveirs.org.

The agenda will include: Various IRS issues.

Dated: January 24, 2007.

### John Fay,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. E7–1551 Filed 1–31–07; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF THE TREASURY

#### **Internal Revenue Service**

Open Meeting of the Area 6 Taxpayer Advocacy Panel (Including the States of Arizona, Colorado, Idaho, Montana, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming)

**AGENCY:** Internal Revenue Service (IRS) Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 6 committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and

suggestions on improving customer service at the Internal Revenue Service. The TAP will use citizen input to make recommendations to the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, February 22, 2007.

#### FOR FURTHER INFORMATION CONTACT:

Dave Coffman at 1–888–912–1227, or 206–220–6096.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 6 Taxpaver Advocacy Panel will be held Thursday, February 22, 2007 from 1 p.m. Pacific Time to 2:30 p.m. Pacific Time via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write to Dave Coffman, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or you can contact us at http:// www.improveirs.org. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Dave Coffman. Mr. Coffman can be reached at 1-888-912-1227 or 206-220-6096.

The agenda will include the following: Various IRS issues.

Dated: January 24, 2007.

#### John Fay,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. E7–1552 Filed 1–31–07; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Open Meeting of the Area 2 Taxpayer Advocacy Panel (Including the States of Delaware, North Carolina, South Carolina, New Jersey, Maryland, Pennsylvania, Virginia, West Virginia and the District of Columbia)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 2 Taxpayer Advocacy Panel will be conducted (via teleconference).

The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. **DATES:** The meeting will be held Wednesday, February 21, 2007, at 2:30 p.m. ET.

**FOR FURTHER INFORMATION CONTACT:** Inez E. De Jesus at 1–888–912–1227, or 954–423–7977.

**SUPPLEMENTARY INFORMATION: Notice is** hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 2 Taxpayer Advocacy Panel will be held Wednesday, February 21, 2007, at 2:30 p.m. ET via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7977, or write Inez E. De Jesus, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Inez E. De Jesus. Ms. De Jesus can be reached at 1-888-912-1227 or 954-423-7977, or post comments to the Web site: http://www.improveirs.org.

The agenda will include the following: Various IRS issues.

Dated: January 24, 2007.

#### John Fay,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. E7–1553 Filed 1–31–07; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF VETERANS AFFAIRS

#### Means Test and Geographic Thresholds

**AGENCY:** Department of Veterans Affairs. **ACTION:** Notice.

**SUMMARY:** Each year VA establishes, by directive, new means test thresholds and geographic income limits.

**DATES:** These rates are effective January 1, 2007.

#### FOR FURTHER INFORMATION CONTACT:

Roscoe Butler, Deputy Director, Business Policy, Chief Business Office (CBO) (163), Veterans Health Administration (VHA), 810 Vermont, NW., Washington, DC 20420 (202) 254– 0329. This is not a toll-free number.)

Department of Veterans Affairs. Veterans Health Administration Washington, DC 20420. VHA DIRECTIVE 2006–064.
December 19, 2006.

#### Means Test and Geographic-Based Means Test Thresholds for Calendar Year 2007

#### ${\it 1.\ Purpose}$

This Veterans Health Administration (VHA) Directive provides the Means Test Thresholds, Medicare Deductible Rate, and Child Income Exclusion for calendar year 2007. In addition, this Directive provides an

internet link to the United States (U.S.) Housing and Urban Development's (HUD) income limits for Fiscal Year (FY) 2006 for use by VHA in calendar year 2007.

#### 2. Background

- a. Title 38 United States Code (U.S.C.) Section 1722(c) requires that on January 1 of each year, the Secretary of Veterans Affairs increase the means test threshold amounts by the same percentage the maximum rates of pension benefits were increased under 38 Û.S.C. 5312(a) during the preceding calendar year. Under the provisions of 38 U.S.C. 5312, the Department of Veterans Affairs (VA) is required to increase the benefit rates and income limitations in the pension and parents' Dependency and Indemnity Compensation (DIC) Program by the same percentage and effective date as increases in the benefit amounts payable under Title II of the Social Security Act.
- b. On November 13, 2006, the Veterans Benefits Administration (VBA) announced that effective December 1, 2006, veterans' benefits will receive an increase of 3.3 percent.
- c. Public Law 107-135, the Department of Veterans Affairs Health Care Programs Enhancement Act of 2001, directed VA to implement a Geographic-based Means Test (GMT) (see 38 U.S.C. Section 1705(a)(7)). VA uses HUD's "low-income" geographic-based income limits as the thresholds for VA's GMT. Note: The Health Eligibility Center (HEC) controls the GMT for VA; as such, HEC will install Patch IVMB\*2.0\*905 before January 1, 2007. A veteran's income from the previous year is compared with the appropriate GMT threshold for the previous fiscal year to determine if the veteran should be placed in priority category 7. The "low income" geographic-based income thresholds for FY 2006 can be found at: http:// www.va.gov/healtheligibility/Library/pubs/ GMTIncomeThresholds/
  - d. Definitions.
- (1) "Below the means test threshold."
  "Below the means test threshold" is defined as those veterans whose attributable income and net worth are such that they are unable to defray the expenses of care; therefore, they are not subject to co-payment charges for hospital and outpatient medical services. Within the Veterans Health Information Systems and Technology Architecture (VistA) system such veterans are designated as "Means Test Copay Exempt."

## This VHA Directive Expires December 31, 2007

- (2) "Above the means test and GMT threshold." "Above the means test and GMT threshold" is defined as those veterans whose attributable income and net worth are such that they are able to defray the expenses of care; therefore they must agree to pay a copayment for hospital care and outpatient medical services. Within the VistA system these veterans are designated as "Means Test Copay Required."
- (3) "Above the means test and below the GMT threshold." "Above the means test and below the GMT threshold," is defined as those veterans whose attributable income and net worth are such that they are able to

defray the expense of care, but whose inpatient medical care co-payments are reduced 80 percent. These veterans must also agree to pay a co-payment for hospital care and outpatient medical services. Within the VistA system these veterans are identified as "GMT Copay Required."

**Note:** Veterans subject to means test and GMT co-payments may be responsible for applicable co-payments for outpatient medications and/or extended care services.

3. *Policy:* It is VHA policy that all VA health care facilities must install patches DG $^5.3^7734$ , EAS $^1.0^778$ , and IB $^2.0^362$  before January 1, 2007.

**Note:** The Health Eligibility Center (HEC) controls the GMT for VA; as such, HEC will install Patch IVMB\*2.0\*905 before January 1, 2007. The new means test, net worth, and GMT threshold rates are effective January 1, 2007.

#### 4. Action.

a. *Medical Facility Director*. Before January 1, 2007, each medical facility Director, or designee, is responsible of installing patches DG\*5.3\*734, EAS\*1.0\*78, and IB\*2.0\*362.

**Note:** The new means test and GMT threshold rates are effective January 1, 2007. Do *not* manually load or edit the new rates indicated within this Directive into the VistA System. All updates must be made using the released patches.

b. Means Test Thresholds. The following new Means Test Thresholds are effective January 1, 2007, through December 31, 2007:

- (1) Veterans with No Dependents:
- (a) Below Means Test Threshold: \$27,790.
- (b) Above Means Test Threshold: \$27,791.
- (2) Veterans with One Dependent:
- (a) Below Means Test Threshold: \$33,350.
- (b) Above Means Test Threshold: \$33,351.
- (3) Veterans with Two Dependents:
- (a) Below Means Test Threshold: \$35,216.
- (b) Above Means Test Threshold: \$35,217.
- (4) Veterans with Three Dependents:
- (a) Below Means Test Threshold: \$37,082. (b) Above Means Test Threshold: \$37,083.
- (5) Veterans with Four Dependents:
- (a) Below Means Test Threshold: \$38,948.
- (b) Above Means Test Threshold: \$38,949.
- (6) Veterans with Five Dependents:
- (a) Below Means Test Threshold: \$40,814.
- (b) Above Means Test Threshold: \$40,815. c. Dependent Threshold Amount Increase
- (above two dependents): \$1,866. d. Child Income Exclusion: \$8,750.
- e. Medicare Deductible: \$992.
- f. Income and/or Asset threshold for Net Worth Development: \$80,000.
- g. Maximum Annual Rate of Pension: Base rate.
- (1) The base rate for a single veteran with no dependents is \$10,929.

**Note:** This rate is also used to determine if certain veterans are subject to co-payments for Extended Care Services.

- (2) The base rate with one dependent is \$14,313.
- (3) Add \$1,866 for each additional dependent.
- h. The Medication Co-payment Threshold effective date is January 1 of each year.

#### 5. References

a. Title 38 U.S.C. 1705(a)(7) and 1722.