

*Estimated Total Reporting Burden:* 205 hours.

*OMB Number:* 1545-0768.

*Regulation Project Number:* EE-178-78 Final (TD 7898).

*Type of Review:* Extension.

*Title:* Employees' Qualified Educational Assistance Programs.

*Description:* Respondents include employers who maintain education assistance programs for their employees. Information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes.

*Respondents:* business or other for-profit, individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 5,200.

*Estimated Burden Hours Respondent/Recordkeeper:* 7 minutes.

*Frequency of Response:* Annual.

*Estimated Total Reporting/Recordkeeping Burden:* 615 hours.

*OMB Number:* 1545-1555.

*Regulation Project Number:* REG-115975-97 Final.

*Type of Review:* Extension.

*Title:* General rules for Making and Maintaining Qualified Electing Fund Elections.

*Description:* The regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

*Respondents:* Business or other for-profit, individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 1,290.

*Estimated Burden Hours Respondent/Recordkeeper:* 29 minutes.

*Frequency of Response:* Other (one-time only).

*Estimated Total Reporting/Recordkeeping Burden:* 623 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-4452 Filed 2-27-04; 8:45 am]

**BILLING CODE 4830-01-M**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 23, 2004.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before March 31, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0044.

*Form Number:* IRS Form 973.

*Type of Review:* Extension.

*Title:* Corporation Claim for Deduction for Consent Dividends.

*Description:* Corporations file Form 973 to claim a deduction for dividends paid. If shareholders consent and IRS approves, the corporation may claim a deduction for dividends paid, which reduces the corporation's tax liability. IRS uses Form 973 to determine if shareholders have included the dividend in gross income.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 21 min.

Learning about the law or the form—30 min.

Preparing and sending the form to the IRS—34 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 2,210 hours.

*OMB Number:* 1545-0045.

*Form Number:* IRS Form 976.

*Type of Review:* Extension.

*Title:* Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust.

*Description:* Form 976 is filed by corporations that wish to claim a deficiency dividend deduction. The deduction allows the corporation to eliminate all or a portion of a tax deficiency. The IRS uses Form 976 to

determine if shareholders have included amounts in gross income.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—5 hr., 44 min.

Learning about the law or the form—53 min.

Preparing, copying, assembling, and sending the form to the IRS—1 hr., 1 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,830 hours.

*OMB Number:* 1545-0073.

*Form Number:* IRS Form 1310.

*Type of Review:* Extension.

*Title:* Statement of Person Claiming Refund Due a Deceased Taxpayer.

*Description:* Form 1310 is used by a claimant to secure payment of a refund on behalf of a deceased taxpayer. The information enables IRS to send the refund to the correct person.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 7,500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—6 min.

Learning about the law or the form—3 min.

Preparing the form—15 min.

Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 5,250 hours.

*OMB Number:* 1545-0746.

*Regulation Project Number:* LR-100-78 Final.

*Type of Review:* Extension.

*Title:* Creditability of Foreign Taxes.

*Description:* The information needed is a statement by the taxpayer that it has elected to apply the safe harbor formula of section 1.901-2A(e) of the foreign tax credit regulations. This statement is necessary in order that the IRS may properly determine the taxpayer's tax liability.

*Respondents:* Business or other for-profit, individuals or households, Farms.

*Estimated Number of Respondents:* 110.

*Estimated Burden Hours Respondent:* 3 hours.

*Frequency of Response:* Other (non-recurring).

*Estimated Total Reporting Burden:* 37 hours.

*OMB Number:* 1545-1455.

*Regulation Project Number:* PS-80-93 Final.

*Type of Review:* Extension.  
*Title:* Rules for Certain Rental Real Estate Activities.

*Description:* The regulation provides rules relating to the treatment of rental real estate activities of certain taxpayers under the passive activity loss and credit limitations of Internal Revenue Code section 469.

*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents:* 20,100.

*Estimated Burden Hours Respondent:* 9 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 3,015 hours.

Clearance Officer: Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-4453 Filed 2-27-04; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Taxpayer Advocacy Panel (TAP) Multilingual Initiative Issue (MLI) Committee Will Be Conducted (Via Teleconference)**

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel (TAP) Multilingual Initiative Issue (MLI) Committee 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 Friday, March 19, 2004, from 1 p.m. e.s.t. to 2 p.m. e.s.t.

**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 Taxpayer Advocacy Panel Multilingual Initiative

Issue Committee will be held Friday, March 19, 2004, from 1 p.m. e.s.t. to 2 p.m. e.s.t. via a telephone conference call. 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 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: February 25, 2004.

**Bernard Coston,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 04-4486 Filed 2-27-04; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF VETERANS AFFAIRS**

**Adjustments for Service-Connected Benefits**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** As required by the Veterans' Compensation Cost-of-Living Adjustment Act of 2003, Pub. L. 108-147, the Department of Veterans Affairs (VA) is hereby giving notice of adjustments in certain benefit rates. These adjustments affect the compensation and dependency and indemnity compensation (DIC) programs.

**DATES:** These adjustments are effective December 1, 2003, the date provided by Pub. L. 108-147.

**FOR FURTHER INFORMATION CONTACT:** Paul Trowbridge, Consultant, Compensation and Pension Service (212B), Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-7218.

**SUPPLEMENTARY INFORMATION:** Section 2 of Pub. L. 108-147 provides for an increase in each of the rates in sections 1114, 1115(1), 1162, 1311, 1313, and 1314 of title 38, United States Code. VA is required to increase these benefit rates by the same percentage as increases in the benefit amounts payable under title II of the Social Security Act. In computing increased rates in the cited title 38 sections, fractions of a dollar are rounded down to the nearest

dollar. The increased rates are required to be published in the **Federal Register**.

The Social Security Administration has announced that there will be a 2.1 percent cost-of-living increase in Social Security benefits. Therefore, applying the same percentage, the following rates for VA compensation and DIC programs will be effective December 1, 2003:

**DISABILITY COMPENSATION (38 U.S.C. 1114)**

Disability evaluation (percent)	Monthly rate
10 .....	\$106
20 .....	205
30 .....	316
40 .....	454
50 .....	646
60 .....	817
70 .....	1,029
80 .....	1,195
90 .....	1,344
100 .....	2,239

(38 U.S.C. 1114(k) through (s))	Monthly rate
38 U.S.C. 1114(k) .....	\$82; \$2,785; \$82; \$3,907
38 U.S.C. 1114(l) .....	\$2,785
38 U.S.C. 1114(m) .....	\$3,073
38 U.S.C. 1114(n) .....	\$3,496
38 U.S.C. 1114(o) .....	\$3,907
38 U.S.C. 1114(p) .....	\$3,907
38 U.S.C. 1114(r) .....	\$1,677; \$2,497
38 U.S.C. 1114(s) .....	\$2,506

**ADDITIONAL COMPENSATION FOR DEPENDENTS (38 U.S.C. 1115(1))**

38 U.S.C. 1115(1)	Monthly rate
38 U.S.C. 1115(1)(A) .....	\$127
38 U.S.C. 1115(1)(B) .....	\$219; \$65
38 U.S.C. 1115(1)(C) .....	\$86; \$65
38 U.S.C. 1115(1)(D) .....	\$103
38 U.S.C. 1115(1)(E) .....	\$241
38 U.S.C. 1115(1)(F) .....	\$202

**CLOTHING ALLOWANCE (38 U.S.C. 1162)—\$600 PER YEAR DIC TO A SURVIVING SPOUSE (38 U.S.C. 1311)**

Pay grade	Monthly rate
E-1 .....	\$967
E-2 .....	967
E-3 .....	967
E-4 .....	967
E-5 .....	967
E-6 .....	967
E-7 .....	1,000
E-8 .....	1,056
E-9 <sup>1</sup> .....	1,102
W-1 .....	1,022
W-2 .....	1,063
W-3 .....	1,094