

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 ¹	1,102
W-1	1,022
W-2	1,063
W-3	1,094

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

Pay grade	Monthly rate
W-4	1,157
O-1	1,022
O-2	1,056
O-3	1,130
O-4	1,195
O-5	1,316
O-6	1,483
O-7	1,602
O-8	1,758
O-9	1,881
O-10 ²	2,063

¹ If the veteran served as sergeant major of the Army, senior enlisted advisor of the Navy, chief master sergeant of the Air Force, sergeant major of the Marine Corps, or master chief petty officer of the Coast Guard, the surviving spouse's monthly rate is \$1,189.

² If the veteran served as Chairman or Vice Chairman of the Joint Chiefs of Staff, Chief of Staff of the Army, Chief of Naval Operations, Chief of Staff of the Air Force, Commandant of the Marine Corps, or Commandant of the Coast Guard, the surviving spouse's monthly rate is \$2,213.

DIC TO A SURVIVING SPOUSE (38 U.S.C. 1311(A) THROUGH (D))

38 U.S.C. 1311(a) through (d)	Monthly rate
38 U.S.C. 1311(a)(1)	\$967
38 U.S.C. 1311(a)(2)	208
38 U.S.C. 1311(b)	241
38 U.S.C. 1311(c)	241
38 U.S.C. 1311(d)	115

DIC TO CHILDREN (38 U.S.C. 1313)

38 U.S.C. 1313	Monthly rate
38 U.S.C. 1313(a)(1)	\$410
38 U.S.C. 1313(a)(2)	\$590
38 U.S.C. 1313(a)(3)	\$767
38 U.S.C. 1313(a)(4)	\$767; \$148

SUPPLEMENTAL DIC TO CHILDREN (38 U.S.C. 1314)

38 U.S.C. 1314	Monthly rate
38 U.S.C. 1314(a)	\$241
38 U.S.C. 1314(b)	410
38 U.S.C. 1314(c)	205

Dated: February 20, 2004.

Anthony J. Principi,

Secretary of Veterans Affairs.

[FR Doc. 04-4484 Filed 2-27-04; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Office of Research and Development

Government Owned Invention Available for Licensing

AGENCY: Office of Research and Development.

ACTION: Notice of government owned invention available for licensing.

SUMMARY: The invention listed below is owned by the U.S. government as

represented by the Department of Veterans Affairs, and is available for licensing in accordance with 35 U.S.C. 207 and 37 CFR part 404 to achieve expeditious commercialization of results of federally funded research and development. Foreign patents are filed on selected inventions to extend market coverage for U.S. companies and may also be available for licensing.

FOR FURTHER INFORMATION CONTACT:

Technical and licensing information on the invention may be obtained by writing to: Robert W. Potts, Department of Veterans Affairs, Director Technology Transfer Program, Office of Research and Development (122TT), 810 Vermont Avenue, NW., Washington, DC 20420; fax: 202-254-0473; e-mail at bob.potts@hq.med.va.gov. Any request for information should include the Number and Title for the relevant invention as indicated below. Issued patents may be obtained from the Commissioner of Patents, U.S. Patent and Trademark Office, Washington, DC 20231.

SUPPLEMENTARY INFORMATION: The invention available for licensing is: International Patent Application No. PCT/US03/27163 "Variable Compliance Joystick with Compensation Algorithms."

Dated: February 23, 2004.

Anthony J. Principi,

Secretary, Department of Veterans Affairs.

[FR Doc. 04-4485 Filed 2-27-04; 8:45 am]

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