

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 14, 2017.

L. Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

Reimbursement for Caskets and Urns for Burial of Unclaimed Remains in a National Cemetery or a VA-funded State or Tribal Veterans' Cemetery

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) is updating the monetary reimbursement rates for caskets and urns purchased for the interment in a VA national cemetery or a VA-funded state or tribal veterans' cemetery of Veterans who die with no known next of kin and where there are insufficient resources for furnishing a burial container. The purpose of this notice is to notify interested parties of the rates that will apply to reimbursement claims that occur during calendar year (CY) 2018.

FOR FURTHER INFORMATION CONTACT: Eric Axelbank, Budget Formulation Division, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420. Telephone: (202) 632-7236 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION: Section 2306(f) of title 38, U.S.C., authorizes VA National Cemetery Administration (NCA) to furnish a casket or urn for interment in a VA national cemetery or a VA-funded state or tribal veterans' cemetery of the unclaimed remains of Veterans for whom VA cannot identify a next of kin and determines that sufficient financial resources for the furnishing of a casket or urn for burial are not available. VA implemented regulations to administer this authority as a reimbursement benefit in section 38.628 of title 38, Code of Federal Regulations.

Public Law 114-273 extended VA's authority to furnish a casket or urn for interment of the unclaimed remains of Veterans for whom VA cannot identify a next of kin and determines that sufficient financial resources for the furnishing of a casket or urn for burial are not available when those remains are to be buried in a VA national cemetery or a VA-funded state or tribal

veterans' cemetery. The reimbursement amounts shown in this notice are applicable to those interments.

Reimbursement for a claim received in any CY will not exceed the average cost of a 20-gauge metal casket or a durable plastic urn during the fiscal year (FY) preceding the CY of the claim. Average costs are determined by market analysis for 20-gauge metal caskets, designed to contain human remains, with a gasketed seal, and external rails or handles. The same analysis is completed for durable plastic urns, designed to contain human remains, which include a secure closure to contain the cremated remains.

Using this method of computation, in FY 2017, the average costs for caskets were determined to be \$2,131 and \$169 for urns. Accordingly, the reimbursement rates payable for qualifying interments occurring during CY 2018 are \$2,131 for caskets and \$169 for urns.

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. Farrisee, Deputy Chief of Staff, Department of Veterans Affairs, approved this document on November 14, 2017, for publication.

Dated: November 14, 2017.

Jeffrey Martin,

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

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