

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 50.
- *Average Responses per Respondent:* One (1).
- *Number of Responses:* 50.
- *Average Per-Response Burden:* 0.33 hours.
- *Total Burden:* 17 hours.

OMB Control No. 1513-0138

Title: Tax Class Statement Required on Hard Cider Labels.

TTB Form or Recordkeeping Number: None.

Abstract: The IRC at 26 U.S.C. 5041 imposes six Federal excise tax rates on wine, the lowest of which is the hard cider tax rate listed in section 5041(b)(6), while the IRC at 26 U.S.C. 5368(b) provides that wine can only be removed in containers bearing the marks and labels evidencing compliance with chapter 51 of the IRC as the Secretary may by regulation prescribe. Also, section 335(a) of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act, Pub. L. 144-113) recently modified the definition of hard cider in the IRC at 26 U.S.C. 5041(g) to broaden the range of products eligible for the hard cider tax rate. In addition, TTB's FAA Act-based wine labeling regulations in 27 CFR part 4 allow the term "hard cider" to appear on wine labels even if the product does not meet the definition of "hard cider" for tax purposes under the IRC. In light of this, in order to adequately identify products eligible for the hard cider tax rate, the TTB regulations in 27 CFR parts 24 and 27 require the tax class statement, "Tax class 5041(b)(6)," to appear on containers of domestic and imported wines, respectively, for which that tax rate is claimed. The placement of the hard cider tax class statement on such wine labels is necessary to protect the revenue as it evidences compliance with the IRC's statutory requirements and identifies products for which the taxpayer is claiming the hard cider tax rate.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. However, due to a change in agency estimates resulting from growth in the number of hard cider products in the marketplace, TTB is increasing the number of annual respondents, responses, and burden hours reported for this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 800.
- *Average Responses per Respondent:* One (1).
- *Number of Responses:* 800.
- *Average Per-Response Burden:* 1 hour.
- *Total Burden:* 800 hours.

Dated: January 2, 2020.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

[FR Doc. 2020-00018 Filed 1-6-20; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Summary of Precedent Opinion of the General Counsel

AGENCY: Department of Veterans Affairs.
ACTION: Notice.

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

FOR FURTHER INFORMATION CONTACT: Suzanne Hill, Law Librarian, Office of General Counsel, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461-7624.

SUPPLEMENTARY INFORMATION: A VA regulation at 38 CFR 2.6(e)(8) delegates to the General Counsel the power to designate an opinion as precedential, and 38 CFR 14.507(b) specifies that precedent opinions involving Veterans' benefits are binding on VA officials and employees in subsequent matters involving the legal issue decided in the precedent opinion. The interpretation of the General Counsel on legal matters, contained in such opinions, is conclusive as to all VA officials and employees in all adjudications and appeals involving the same legal issues in the absence of a change in controlling statute or regulation or a superseding written legal opinion of the General Counsel or a judicial decision.

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 Veterans' benefits claimants and their representatives in the prosecution of benefit claims. The full text of such opinions, with personal identifiers deleted, may be obtained by contacting the VA official named above or by accessing the opinions on the internet at http://www.va.gov/ogc/precedent_opinions.asp.

VAOPGCPREC 3-2019

Questions Presented

1. Who is eligible to file a claim as a "survivor" under the effective date provision of the Blue Water Navy Vietnam Veterans Act of 2019 ("the BWN Act"), Public Law 116-23, to be codified at 38 U.S.C. 1116A(c)?

2. Does the BWN Act authorize the Department of Veterans Affairs (VA) to pay estates, as if they were eligible payees under the Final Stipulation and Order in *Nehmer v. United States Veterans Admin.*, No. CV-86-6160 (N.D. Cal. 1991) ("the *Nehmer* stipulation")?

3. Are veterans or their survivors who were granted disability compensation or survivor benefits under *Procopio v. Wilkie*, 913 F.3d 1371 (Fed. Cir. 2019), potentially eligible for earlier effective dates under the *Nehmer* stipulation or under the BWN Act?

Held

1. As used in 38 U.S.C. 1116A(c), the term "survivors" refers to those relatives of veterans who are eligible for dependency and indemnity compensation (DIC) and/or accrued benefits under title 38, United States Code.

2. The BWN Act does not authorize VA to pay benefits to estates of claimants. The BWN Act did not adopt or extend the *Nehmer* court rulings authorizing payments to estates of certain benefits payable under the *Nehmer* stipulation. No other provisions of title 38, United States Code, authorize VA to pay benefits under 38 U.S.C. 1116A to estates of claimants.

3. The *Nehmer* stipulation operates to void a final decision on a veteran's or survivor's benefits claim only when the Secretary of Veterans Affairs establishes a new presumption of service connection pursuant to the Agent Orange Act of 1991, Public Law 102-4, codified at 38 U.S.C. 1116(b). The *Procopio* decision does not establish a new presumption pursuant to the process described in section 1116(b) and accordingly does not provide authority for VA to void final decisions on

benefits claims. A veteran or survivor who is granted benefits under the *Procopio* rule and whose claim for the same condition was previously denied on or after September 25, 1985, may be entitled to a retroactive award if he or she submits a claim for such award in accordance with the BWN Act.

Effective Date: December 13, 2019.

William A. Hudson, Jr.,
Acting General Counsel, Department of Veterans Affairs.

Signing Authority

The Secretary of Veterans Affairs 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. Robert L. Wilkie, Secretary, Department of Veterans Affairs, approved this document on December 23, 2019, for publication.

Jeffrey M. Martin,

Assistant Director, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.

[FR Doc. 2020-00027 Filed 1-6-20; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Cost of Living 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 2019, Public Law (Pub. L.) 116-58, the Department of

Veterans Affairs (VA) is hereby giving notice of adjustments in certain benefit rates. These adjustments affect the compensation program.

DATES: These adjustments became effective on December 1, 2019, the date provided by Public Law 116-58.

FOR FURTHER INFORMATION CONTACT: Keith Hancock, Policy Staff (211A), Compensation Service, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461-9700. (This is not a toll-free telephone number.)

SUPPLEMENTARY INFORMATION: Section 2 of Public Law 116-58 provides for an increase in each of the rates in sections 1114, 1115(1), and 1162 of title 38, United States Code (U.S.C.). 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. The increased rates are required to be published in the **Federal Register**.

The Social Security Administration has announced that there will be a 1.6 percent cost-of-living increase in Social Security benefits for 2020. Therefore, applying the same percentage, the following rates (beginning on page 3) for VA's compensation program became effective on December 1, 2019:

Disability evaluation percent	Monthly rate
Disability Compensation [38 U.S.C. 1114]	
10	\$142.29
20	281.27
30	435.69
40	627.61
50	893.43
60	1,131.68
70	1,426.17

Disability evaluation percent	Monthly rate
80	1,657.80
90	1,862.96
100	3,106.04
(38 U.S.C. 1114(k) through (t)):	
38 U.S.C. 1114(k)	\$110.31
38 U.S.C. 1114(l)	3,864.90
38 U.S.C. 1114(m)	4,265.31
38 U.S.C. 1114(n)	4,852.09
38 U.S.C. 1114(o)	5,423.45
38 U.S.C. 1114(p)	5,423.45
38 U.S.C. 1114(r)	2,326.23; 3,465.63
38 U.S.C. 1114(s)	3,476.65
38 U.S.C. 1114(t)	3,465.63

Additional Compensation for Dependents
[38 U.S.C. 1115(1)]

38 U.S.C. 1115(1):	
38 U.S.C. 1115(1)(A)	\$173.18
38 U.S.C. 1115(1)(B)	300.00; 86.05
38 U.S.C. 1115(1)(C)	115.81; 86.05
38 U.S.C. 1115(1)(D)	138.98
38 U.S.C. 1115(1)(E)	332.00
38 U.S.C. 1115(1)(F)	277.96

Clothing Allowance
[38 U.S.C. 1162]
\$830.56 per year

Signing Authority

The Secretary of Veterans Affairs 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. Pamela Powers, Chief of Staff, Department of Veterans Affairs, approved this document on December 30, 2019, for publication.

Jeffrey M. Martin,

Assistant Director, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.

[FR Doc. 2020-00001 Filed 1-6-20; 8:45 am]

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