high-water velocity in rivers and streams. This presents several risks:

• *Scour and Erosion:* Rapidly moving water can expose buried pipelines or undermine the supports of above-ground facilities.

• *Buoyancy:* Flooding can exert upward pressure on large-diameter pipelines, potentially causing them to shift or float if the soil cover is saturated or eroded.

3. Frost Heave and Ground Movement

Sustained cold temperatures may lead to deep frost penetration. In areas currently experiencing unusually cold temperatures, the soil may be subject to frost heave—the upward swelling of soil during freezing conditions. Impacts of frost heave may include:

• *Unusual Stress/Strain:* When soil freezes and expands, it exerts significant longitudinal and lateral forces on the pipe.

• *Geohazard Impact:* Pipelines in these areas may be subject to unusual stress or strain due to ground movement. If the pipeline is constrained by rigid ''stress-based'' design or legacy repairs, these forces can lead to buckling, girth weld failure, or the propagation of existing cracks.

4. Ice Expansion

Ice expansion—specifically, frost heave and the freezing of trapped water inside components causing damage to valves, pipes, and fittings—is the primary cause of cold-weather failures reported to PHMSA. Instrumentation and control lines are also highly vulnerable during extreme temperature changes.

II. Advisory Bulletin (ADB–2026–03)

To: Owners and Operators of Gas and Hazardous Liquid Pipeline Facilities.

Subject: Pipeline Safety: Protecting Pipeline Integrity During Extreme Winter Weather, Rapid Thaw, and Geohazard Events.

Advisory: Owners and operators are advised to consider implementing the following measures:

• *Accelerate Field Patrols:* Conduct aerial and ground patrols in areas with heavy snow and ice accumulation or emerging flood conditions to identify exposed pipe, leaning equipment, or blocked vents.

• *Monitor Unusual Cold Zones:* Operators in regions experiencing temperatures well below their typical design thresholds should consider evaluating the potential for frost heave. Use instrumentation where available to monitor for unexpected strain or displacement.

• *Review Geohazard Plans:* Update geohazard management plans to account for rapid thaw cycles. Ensure response teams are staged in areas where historical data suggests high vulnerability to washouts or flooding.

• *Inspect Above-Ground Facilities:* Clear snow and ice from essential safety equipment, including emergency shutdown valves, relief vents, and instrumentation. Verify that snow removal equipment (*e.g.,* plows) has not accidentally struck or damaged pipeline components.

• *Winterize Above-Ground Facilities:* Drain water from valves, flanges, and piping prior to freezing conditions, keep control boxes dry and monitor for moisture, and ensure vulnerable components are upgraded to models designed for cold weather.

• *Communication with Emergency Responders:* Maintain clear lines of communication with local officials as weather conditions transition from freezing to thaw, ensuring a coordinated response to any localized energy crises.

III. Regulatory Oversight

Owners and operators are reminded that under 49 Code of Federal Regulations (CFR) 192.613 and 195.401, they must have a procedure for continuing surveillance of their facilities to determine and take appropriate action concerning changes in conditions. Extreme weather events constitute a change in condition that may require a proactive safety response.

PHMSA notes that this advisory bulletin does not have the force and effect of law and is not meant to bind owners, operators, or the public in any way.

Issued in Washington, DC, under authority delegated in 49 CFR 1.97.

Linda Daugherty,

Acting Associate Administrator for Pipeline Safety.

[FR Doc. 2026–02666 Filed 2–10–26; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Proceeds of Bonds Used for Reimbursement

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before April 13, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to *pra.comments@irs.gov.* Include ''OMB Control No. 1545–1226'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620–6008.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

Title: Proceeds of Bonds Used for Reimbursement.

OMB Control Number: 1545–1226.

Regulation Project Number: 26 CFR 1.150–2.

Abstract: This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds. The information collection was added by TD 8394 under 26 CFR 1.103–18. TD 8476 removed 26 CFR 1.103–18 and moved the information collection to 26 CFR 150–2.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: State, local or tribal government, and not-for-profit institutions.

Estimated Number of Responses: 2,500.

Estimated Time per Response: 2 hours, 24 minutes.

Estimated Total Annual Burden Hours: 6,000.

Dated: February 6, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026–02664 Filed 2–10–26; 8:45 am]

BILLING CODE 4830–GV–P

DEPARTMENT OF VETERANS AFFAIRS

[Docket No. VA–2026–VACO–0001]

Monetary Allowance for Outer Burial Receptacles

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice.

SUMMARY: VA is providing notice of the monetary allowance amount payable for outer burial receptacles (OBR) for qualifying interments in a VA national cemetery or in a VA grant-funded veterans cemetery that occur during calendar year (CY) 2026. The allowance is equal to the average cost of Government-furnished graveliners less any administrative costs associated with processing and paying the allowance. The purpose of this notice is to inform interested parties of the average cost of Government-furnished graveliners, associated administrative costs, and the allowance amount payable for qualifying interments that occur in CY 2026.

DATES: This allowance amount is effective on January 1, 2026.

FOR FURTHER INFORMATION CONTACT: Fatorma Bolay, Senior Budget Analyst of Budget Execution Division, National Cemetery Administration, 202–461–6324.

SUPPLEMENTARY INFORMATION: Section 2306(e) of title 38, United States Code (U.S.C.), authorizes VA to provide an OBR for each new grave used for casketed remains in an open VA national cemetery or in a cemetery that is the subject of a grant to a State or Tribal Organization under 38 U.S.C. 2408. Section 2306(e)(4) authorizes VA to administer this benefit using a voucher system or other system of reimbursement in situations where an OBR is purchased or provided in lieu of a Government-furnished graveliner. VA administers the OBR monetary allowance in accordance with 38 CFR 38.629, which specifies when payment of the monetary allowance is authorized and how the allowance amount is determined each year and requires VA to post the amount of the allowance in the Notices section of the **Federal Register**. This notice serves the purpose of meeting that requirement for CY 2026.

The allowance for qualified interments that occur during CY 2026 is equal to the average cost of Government-furnished graveliners in fiscal year (FY) 2025, less the administrative cost incurred by VA in processing and paying the allowance in lieu of the Government-furnished graveliner.

The average cost of Government-furnished graveliners is determined by taking VA's total cost during a fiscal year for single-depth graveliners that were procured for placement at the time of interment and dividing it by the total number of such graveliners procured by VA during that fiscal year. The calculation excludes both graveliners pre-placed in gravesites as part of cemetery gravesite development projects and all double-depth graveliners. Using this method of computation, the average cost was determined to be $396.00 for FY 2025.

The administrative cost is based on the costs incurred by VA during CY 2025 that relate to processing and paying an allowance in lieu of the Government-furnished graveliner. This cost has been determined to be $9.00.

Therefore, the allowance payable for qualifying interments occurring during CY 2026 is $387.00.

Signing Authority

Douglas A. Collins, Secretary of Veterans Affairs, approved this document on February 6, 2026 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.

Gabriela DeCuir,

Alternate Federal Register Liaison Officer, Department of Veterans Affairs.

[FR Doc. 2026–02776 Filed 2–10–26; 8:45 am]

BILLING CODE 8320–01–P

DEPARTMENT OF VETERANS AFFAIRS

[Docket No. VA–2026–VACO–0001]

Dependency and Indemnity Compensation Cost-of-Living Adjustments (COLA)

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice.

SUMMARY: As required by the Veterans' Compensation Cost-of-Living Adjustment Act of 2025, VA is hereby giving notice of COLA in certain benefit rates. These COLAs affect the Dependency and Indemnity Compensation (DIC) Program. The rate of adjustment is tied to the increase in Social Security benefits effective December 1, 2025, as announced by the Social Security Administration (SSA). SSA has announced an increase of 2.8%.

DATES: The increases in amounts became effective December 1, 2025.

FOR FURTHER INFORMATION CONTACT: Janel Keyes, Assistant Director, Pension and Fiduciary Service, Veterans Benefits Administration, 202–632–8863.

SUPPLEMENTARY INFORMATION: Under the provisions of the Veterans' Compensation Cost-of-Living Adjustment Act of 2025 (Pub. L. 119–42), VA is required to increase, effective December 1, 2025, the benefit rates of DIC programs by the same percentage as increases in the benefit amounts payable under title II of the Social Security Act. VA is required to publish notice of the increased rates in the **Federal Register**.

The SSA has announced a 2.8% COLA increase in Social Security benefits effective December 1, 2025. Therefore, applying the same percentage, the following increased rates for the DIC program became effective December 1, 2025:

Dependency and Indemnity Compensation Monthly Payment Rates

DIC Payable to a Surviving Spouse—Veteran Death on or After January 1, 1993

Basic Monthly Rate: $1,699.36.

If at the time of the veteran's death, the veteran was in receipt of or entitled