

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]

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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

to receive compensation for a service-connected disability rated totally disabling (including a rating based on individual unemployability) for a continuous period of at least 8 years immediately preceding death AND the surviving spouse was married to the veteran for those same 8 years, add: \$360.85.

For each dependent child under the age of 18, add: \$421.00.

If the surviving spouse is entitled to Aid and Attendance benefits, add \$421.00. If the surviving spouse is entitled to Housebound benefits, add \$197.22.

If the surviving spouse has one or more children under the age of 18 on the award per 38 U.S.C. 1311(f), add the 2-year transitional benefit of \$359.00.

**DIC Payable to a Surviving Spouse—
Veteran death prior to January 1, 1993**

Veteran paygrade	Amount payable
E-1(f)	\$1,699.36
E-2(f)	1,699.36
E-3(a, f)	1,699.36
E-4(f)	1,699.36
E-5(f)	1,699.36
E-6(f)	1,699.36
E-7(g)	1,758.09
E-8(g)	1,856.02
E-9(g)	1,935.72
E-9(b)	2,089.58
W-1(g)	1,794.49
W-2(g)	1,865.80
W-3(g)	1,920.33
W-4(g)	2,032.23
O-1(g)	1,794.49
O-2(g)	1,856.02
O-3(g)	1,983.26

Veteran paygrade	Amount payable
O-4	2,102.15
O-5	2,313.37
O-6	2,608.49
O-7	2,815.45
O-8	3,092.41
O-9	3,307.79
O-10	3,628.08
O-10(c)	3,893.83

(a) *Surviving spouse of Aviation Cadet or other service not covered by this table is paid the DIC rate for enlisted E-3.*

(b) *Veteran who served as Sergeant Major of the Army or Marine Corps, Senior Enlisted Advisor of the Navy, Chief Master Sergeant of the Air Force, or Sergeant Major of the Marine Corps, or as Master Chief Petty Officer of the Coast Guard.*

(c) *Veteran served as Chairman of the Joint Chiefs of Staff, Chief of Staff of the Army or Air Force, Chief of Naval Operations, Commandant of the Marine Corps, or as Commandant of the Coast Guard.*

(d) *If surviving spouse entitled to Aid and Attendance benefits, add \$421.00; if entitled to Housebound benefits, add \$197.22.*

(e) *Add \$421.00 for each child under 18.*

(f) *Add \$360.85 if veteran rated totally disabled for 8 continuous years prior to death and surviving spouse was married to veteran those same 8 years.*

(g) *Base rate is \$2,060.21 if veteran rated totally disabled 8 continuous years prior to death and surviving spouse was married to veteran those same 8 years.*

DIC Payable to Children

Surviving Spouse Entitled

For each child over the age of 18 who is attending an approved course of education, the rate is \$356.66.

For each child over the age of 18 who is helpless, the rate is \$717.50.

No Surviving Spouse Entitled

Number of children	Total payable	Each child's share
1	\$717.50	\$717.50
2	1,032.18	516.09
3	1,346.92	448.97

For each additional child, add \$255.95 to the total payable amount to be paid in equal shares to each child.

For each additional helpless child over 18, add \$421.00 to the amount payable to the helpless child.

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.*

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