

Netherlands; Gustav Mahlerplein 60, 7th Floor, ITO Tower, Amsterdam 1082 MA, Netherlands; 70 Batetela Avenue, Tilapia Building, 5th floor, Kinshasa, Gombe, Congo, Democratic Republic of the; 57/63 Line Wall Road, Gibraltar GX11 1AA, Gibraltar; Public Registration Number 99450 (Gibraltar) [GLOMAG] (Linked To: GERTLER, Dan).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Dan Gertler, a person whose property and interests in property are blocked pursuant to the Order.

28. FOXWHELP LIMITED, Akara Building, 24 Castro Street, Wickhams Cay 1, P.O. Box 3136, Road Town, Tortola, Virgin Islands, British; Public Registration Number 1577165 (Virgin Islands, British) [GLOMAG] (Linked To: FLEURETTE PROPERTIES LIMITED).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Fleurette Properties Limited, a person whose property and interests in property are blocked pursuant to the Order.

29. GERTLER FAMILY FOUNDATION (a.k.a. LA FONDATION FAMILLE GERTLER), Congo, Democratic Republic of the [GLOMAG] (Linked To: GERTLER, Dan).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Dan Gertler, a person whose property and interests in property are blocked pursuant to the Order.

30. INTERNATIONAL DIAMOND INDUSTRIES (a.k.a. "IDI"), Kinshasa, Congo, Democratic Republic of the [GLOMAG] (Linked To: GERTLER, Dan).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Dan Gertler.

31. JARVIS CONGO SARL, No. 70 Batetela Avenue, Tilapia Building (Orange), 5th floor, Kinshasa, Congo, Democratic Republic of the; No. 790 Panda Avenue, Golf Quarter, Lubumbashi, Congo, Democratic Republic of the [GLOMAG] (Linked To: DEBOUTTE, Pieter Albert; Linked To: FLEURETTE PROPERTIES LIMITED).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Pieter Albert Deboutte and Fleurette Properties Limited, persons whose property and interests in property are blocked pursuant to the Order.

32. LORA ENTERPRISES LIMITED, Virgin Islands, British [GLOMAG] (Linked To: FLEURETTE PROPERTIES LIMITED; Linked To: ZUPPA HOLDINGS LIMITED).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned

or controlled by Fleurette Properties Limited and Zuppa Holdings Limited, persons whose property and interests in property are blocked pursuant to the Order.

33. OIL OF DR CONGO SPRL (a.k.a. OIL OF DRCONGO), 14 Avenue Sergent Moke, Kinshasa, Gombe, Congo, Democratic Republic of the [GLOMAG] (Linked To: FLEURETTE PROPERTIES LIMITED).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Fleurette Properties Limited, a person whose property and interests in property are blocked pursuant to the Order.

34. ORAMA PROPERTIES LTD, Palm Grove House, P.O. Box 438, Road Town, Tortola, Virgin Islands, British; Public Registration Number 1041202 (Virgin Islands, British) [GLOMAG] (Linked To: FLEURETTE PROPERTIES LIMITED).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Fleurette Properties Limited, a person whose property and interests in property are blocked pursuant to the Order.

35. PROGLAN CAPITAL LTD, 23 Tuval, Ramat Gan 5252238, Israel; P.O. Box 101, Ramat Gan 5210002, Israel; Public Registration Number 515000354 (Israel) [GLOMAG] (Linked To: D.G.D. INVESTMENTS LTD.).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by D.G.D. Investments Ltd, a person whose property and interests in property are blocked pursuant to the Order.

36. ROZARO DEVELOPMENT LIMITED, 57/63 Line Wall Road, Gibraltar [GLOMAG] (Linked To: FLEURETTE PROPERTIES LIMITED).

Designated pursuant to Section 1(a)(iii)(B) of the Order, for being owned or controlled by Fleurette Properties Limited, a person whose property and interests in property are blocked pursuant to the Order.

37. ZUPPA HOLDINGS LIMITED, Virgin Islands, British [GLOMAG] (Linked To: GERTLER, Dan; Linked To: FLEURETTE PROPERTIES LIMITED).

Designated pursuant to section 1(a)(iii)(B) of the Order, for being owned or controlled by Dan Gertler and Fleurette Properties Limited, a person whose property and interests in property are blocked pursuant to the Order.

Dated: December 22, 2017.

**John E. Smith,**

*Director, Office of Foreign Assets Control.*

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**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning changes in periods of accounting.

**DATES:** Written comments should be received on or before February 26, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Changes in Periods of Accounting.

*OMB Number:* 1545-1786.

*Form Number:* Revenue Procedures 2003-79, 2007-64, and 2006-46.

*Abstract:* Revenue Procedures 2003-79, 2007-64, and 2006-46, provide the comprehensive administrative rules and guidance, for affected taxpayers adopting, changing, or retaining annual accounting periods, for federal income tax purposes. In order to determine whether a taxpayer has properly adopted, changed to, or retained an annual accounting period, certain information regarding the taxpayer's qualification for and use of the requested annual accounting period is required. The revenue procedures request the information necessary to make that determination when the information is not otherwise available.

*Current Actions:* There are no changes being made to these revenue procedures at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals or households, and farms.

*Estimated Number of Respondents:* 800.

*Estimated Time per Respondent:* 53 minutes.

*Estimated Total Annual Burden Hours:* 700.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information 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 29, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-28040 Filed 12-27-17; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Cost of Living Adjustments Effective December 1, 2017

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice

**SUMMARY:** As required by law, the Department of Veterans Affairs (VA) is hereby giving notice of cost-of-living adjustments (COLA) in certain benefit rates and income limitations. These COLAs affect the pension and parents' dependency and indemnity

compensation (DIC) programs. The rate of the adjustment is tied to the increase in Social Security benefits effective December 1, 2017, as announced by the Social Security Administration (SSA). SSA has announced an increase of 2.0 percent.

**DATES:** The COLAs are effective December 1, 2017.

**FOR FURTHER INFORMATION CONTACT:** Daniel McCargar, Pension Analyst, Pension and Fiduciary Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (612) 713-8911.

**SUPPLEMENTARY INFORMATION:** The provisions of 38 U.S.C. 5312 and section 306 of Public Law 95-588 require VA to increase the benefit rates and income limitations in the pension and parents' DIC programs by the same percentage, and effective the same date, as increases in the benefit amounts payable under title II of the Social Security Act. VA must also publish the increased rates and income limitations in the **Federal Register**.

SSA has announced a 2.0 percent COLA increase in Social Security benefits, effective December 1, 2017. Therefore, applying the same percentage and rounding in accordance with 38 CFR 3.29, the following increased rates and income limitations for the VA pension and parents' DIC programs will be effective December 1, 2017:

#### Pension

##### Maximum Annual Rates

(1) Veterans permanently and totally disabled (38 U.S.C. 1521):

Veteran with no dependents, \$13,166  
Veteran with one dependent, \$17,241  
For each additional dependent, \$2,250

(2) Veterans in need of aid and attendance (38 U.S.C. 1521):

Veteran with no dependents, \$21,962  
Veteran with one dependent, \$26,036  
For each additional dependent, \$2,250

(3) Veterans who are housebound (38 U.S.C. 1521):

Veteran with no dependents, \$16,089  
Veteran with one dependent, \$20,166  
For each additional dependent, \$2,250

(4) Two veterans married to one another, combined rates (38 U.S.C. 1521):

Neither veteran in need of aid and attendance or housebound, \$17,241  
Either veteran in need of aid and attendance, \$26,036  
Both veterans in need of aid and attendance, \$34,837  
Either veteran housebound, \$20,166  
Both veterans housebound, \$23,087

One veteran housebound and one veteran in need of aid and attendance, \$28,953

For each dependent child, \$2,250

Mexican border period and World War I veterans: The applicable maximum annual rate payable to a Mexican border period or World War I veteran under this table shall be increased by \$2,991. (38 U.S.C. 1521(g))

(5) Surviving spouse alone and with a child or children of the deceased veteran in custody of the surviving spouse (38 U.S.C. 1541):

Surviving spouse alone, \$8,830  
Surviving spouse and one child in his or her custody, \$11,557  
For each additional child in his or her custody, \$2,250

(6) Surviving spouses in need of aid and attendance (38 U.S.C. 1541):

Surviving spouse alone, \$14,113  
Surviving spouse with one child in custody, \$16,837  
Surviving spouse of Spanish-American War veteran alone, \$14,685  
Surviving spouse of Spanish-American War veteran with one child in custody, \$17,347

For each additional child in his or her custody, \$2,250

(7) Surviving spouses who are housebound (38 U.S.C. 1541):

Surviving spouse alone, \$10,792  
Surviving spouse and one child in his or her custody, \$13,514  
For each additional child in his or her custody, \$2,250

(8) Surviving child alone (38 U.S.C. 1542), \$2,250.

*Reduction for income:* The rate payable is the applicable maximum rate minus the countable annual income of the eligible person. (38 U.S.C. 1521, 1541, and 1542).

#### Parents' DIC

DIC shall be paid monthly to parents of a deceased veteran in the following amounts (38 U.S.C. 1315):

*One parent (38 U.S.C. 1315(b)):* If there is only one parent, the monthly rate of DIC paid to such parent shall be \$634, reduced on the basis of the parent's annual income according to the following formula:

For each \$1 of annual income which is more than \$0.00 but not more than \$800, the \$634 monthly rate shall not be reduced.

For each \$1 of annual income which is more than \$800 but not more than \$8,662, the monthly rate shall be reduced by \$0.08.

For each \$1 of annual income which is more than \$8,662 but not more than \$8,663, the monthly rate shall be reduced by \$0.04.