

removed and the entry "Rails, joint bars, and tie plates covered by subheadings 7302.10.10 through 7302.90.00, Harmonized Tariff Schedule of the United States" is added in its place.

George J. Weise,
Commissioner of Customs.

Approved: September 6, 1995.

Dennis M. O'Connell,
Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 95-23954 Filed 9-26-95; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF LABOR

Employment and Training Administration

20 CFR Part 655

Wage and Hour Division

29 CFR Part 508

RIN 1205-AA88 and RIN 1215-AA68

Attestations by Employers for Off-Campus Work Authorization for Foreign Students (F-1 Nonimmigrants)

AGENCIES: Employment and Training Administration, Labor; and Wage and Hour Division, Employment Standards Administration, Labor.

ACTION: Joint interim final rule.

SUMMARY: The Department of Labor (DOL) amends regulations relating to attestations by employers seeking to use nonimmigrant foreign (F-1) students in off-campus work. DOL continues to review comments submitted by the public on the interim final rule and expects to publish a final rule shortly. However, existing attestations expire at the close of September 1995. For that reason, this rule extends the period of applicability of attestations for two months, through November 30, 1995.

EFFECTIVE DATE: September 30, 1995.

FOR FURTHER INFORMATION CONTACT:

On 20 CFR part 655, subpart J, and 29 CFR part 508, subpart J, contact Ms. Flora T. Richardson, Chief, Division of Foreign Labor Certifications, U.S. Employment Service, Employment and Training Administration, Department of Labor, Room N-4456, 200 Constitution Avenue, NW., Washington, DC 20210. Telephone: 202-219-5263 (this is not a toll-free number).

On 20 CFR part 655, subpart K, and 29 CFR part 508, subpart K, contact Mr. Thomas Shierling, Branch of Farm Labor Programs, Wage and Hour Division, Employment Standards

Administration, Department of Labor, Room S-3502, 200 Constitution Avenue, NW., Washington, DC 20210. Telephone: 202-219-7605 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION:

Immigration Act of 1990 (IMMACT) sec. 221 and Immigration and Nationality Act secs. 101(a)(15)(F) and 214 create a pilot program, of limited duration, allowing a nonimmigrant foreign student admitted on F-1 visas to work off-campus if: (1) he/she has completed one academic year as such a nonimmigrant and is maintaining good academic standing at the institution; (2) he/she will not be employed off-campus for more than 20 hours per week during the academic term (but may be employed full-time during vacation periods and between terms); and (3) the employer provides an attestation to the Department of Labor (DOL) and to the educational institution that it unsuccessfully recruited for the position for at least 60 days and will pay the higher of the actual wage at the worksite or the prevailing wage for the occupation in the area of employment. The employer submits such attestations to DOL and the educational institution for foreign students to receive work authorization, if otherwise qualified. The attestation process is administered by the Employment and Training Administration. Complaints and investigations regarding violations of employer attestations are handled by the Wage and Hour Division, Employment Standards Administration. If DOL determines an employer made a materially false attestation or failed to pay wages in accordance with an attestation, the employer, after notice and opportunity for a hearing, may be disqualified from employing F-1 students under the program.

An interim final rule, requesting comments was published November 6, 1991. 56 FR 56860. The interim final rule provided that the employer's attestation may remain in effect, unless withdrawn or invalidated, through no later than September 30, 1994, the original statutory termination date for the pilot. Public Law 103-416 extended the program. Currently, existing attestations are valid through September 30, 1995. 60 FR 38957 (July 31, 1995). Analysis of the comments is ongoing. The rule published today extends attestations through November 30, 1995. A final rule is expected to be published shortly. Should that not occur, the interim final rule will be extended again.

Absent today's amendment, all previously valid attestations would

expire at the close of September 30, 1995, and no new attestations could be filed. Without the amendment, F-1 students would not have work authorization under this program. New attestations filed after the effective date of today's rule also are valid through November 30, 1995, unless withdrawn or invalidated. Today's rule alleviates hardships for covered students and employers, and the limited extension gives DOL additional opportunity to complete analysis of comments on the interim final rule.

For these reasons, DOL for good cause finds a proposed rule is impracticable and contrary to the public interest (5 U.S.C. 553(b)(B)); and finds good cause to make the rule effective immediately (5 U.S.C. 553(d)(3)). The rule is not significant under E.O. 12866. The rule was not preceded by a proposed rule and, thus, is not covered by the Regulatory Flexibility Act. When the interim final rule was published, however, DOL notified the Chief Counsel for Advocacy, Small Business Administration, and made the certification pursuant to 5 U.S.C. 605(b), that the rule did not have a significant economic impact on a substantial number of small entities. The program is not in the Catalog of Federal Domestic Assistance.

List of Subjects

20 CFR Part 655

Administrative practice and procedure, Agriculture, Aliens, Crewmembers, Employment, Enforcement, Forest and forest products, Guam, Health professions, Immigration, Labor, Longshore work, Migrant labor, Nurse, Penalties, Registered nurse, Reporting and recordkeeping requirements, Specialty occupation, Students, Wages.

29 CFR Part 508

Administrative practice and procedure, Aliens, Employment, Enforcement, Immigration, Labor, Penalties, Reporting and recordkeeping requirements, Specialty occupation, Students, Wages.

Text of Joint Interim Final Rule

The text of the joint interim final rule appears below:

1. Section ____ .900(b)(2)(i) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

2. Section ____ .900(d) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

3. Section _____.900 is amended by revising paragraph (e), to read as follows:

§ _____.900 Purpose, procedure and applicability of subparts J and K of this part.

* * * * *

(e) *Revalidation of employer attestations in effect on September 30, 1995.* Any employer's attestation which was valid on September 30, 1995, is revalidated effective on September 30, 1995 and shall remain valid through November 30, 1995, unless withdrawn or invalidated.

4. Section _____.910(b)(2)(i) is amended by removing the phrase "through September 30, 1995" and adding in lieu thereof the phrase "through November 30, 1995".

5. Section _____.910(e) is amended by removing from the first sentence the phrase "after September 30, 1995" and adding in lieu thereof the phrase "after November 30, 1995"; and by removing from the penultimate sentence the phrase "prior to September 30, 1995" and adding in lieu thereof the phrase "prior to November 30, 1995".

6. Section _____.940(d)(1)(i)(B) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

7. Section _____.940(h)(1) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

8. Section _____.940(h)(3) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

Adoption of Joint Interim Final Rule

The agency-specific adoption of the Joint Interim Final Rule, which appears at the end of the common preamble, appears below:

TITLE 20—EMPLOYEES' BENEFITS

CHAPTER V—EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

1. Part 655 of chapter V of title 20, Code of Federal Regulations, is amended as follows:

PART 655—TEMPORARY EMPLOYMENT OF ALIENS IN THE UNITED STATES

a. The authority citation for part 655 continues to read as follows:

Authority: Section 655.0 issued under 8 U.S.C. 1101(a)(15)(H)(i) and (ii), 1182 (m) and (n), 1184, 1188, and 1288(c); 29 U.S.C. 49 *et seq.*; sec. 3(c)(1), Pub. L. 101-238, 103 Stat. 2099, 2103 (8 U.S.C. 1182 note); sec. 221(a), Pub. L. 101-649, 104 Stat. 4978, 5027 (8 U.S.C. 1184 note); and 8 CFR 214.2(h)(4)(i).

Section 665.00 issued under 8 U.S.C. 1101(a)(15)(H)(ii), 1184, and 1188; 29 U.S.C. 49 *et seq.*; and 8 CFR 214.2(h)(4)(i).

Subparts A and C issued under 8 U.S.C. 1101(a)(15)(H)(ii)(b) and 1184; 29 U.S.C. 49 *et seq.* and 8 CFR 214.2(h)(i).

Subpart B issued under 8 U.S.C. 1101(a)(15)(H)(ii)(a), 1184, and 1188; and 29 U.S.C. 49 *et seq.*

Subparts D and E issued under 8 U.S.C. 1101(a)(15)(H)(i)(a), 1182(m), and 1184; 29 U.S.C. 49 *et seq.*; and sec. 3(c)(1), Pub. L. 101-238, 103 Stat. 2099, 2103 (8 U.S.C. 1182 note).

Subparts F and G issued under 8 U.S.C. 1184 and 1288(c); and 29 U.S.C. 49 *et seq.*

Subparts H and I issued under 8 U.S.C. 1101(a)(15)(H)(i)(b), 1182(n), and 1184; and 29 U.S.C. 49 *et seq.*

Subparts J and K issued under 29 U.S.C. 49 *et seq.*; and sec. 221(a), Pub. L. 101-649, 104 Stat. 4978, 5027 (8 U.S.C. 1184 note).

b. Part 655 is amended as set forth in the Joint Interim Final Rule, which appears at the end of the common preamble.

TITLE 29—LABOR

CHAPTER V—WAGE AND HOUR DIVISION, DEPARTMENT OF LABOR

2. Part 508 of chapter V of title 29, Code of federal regulations, is amended as follows:

PART 508—ATTESTATIONS FILED BY EMPLOYERS UTILIZING F-1 STUDENTS FOR OFF-CAMPUS WORK

a. The authority citation for part 508 continues to read as follows:

Authority: 29 U.S.C. 49 *et seq.*; and sec. 221(a), Pub. L. 101-649, 104 Stat. 4978, 5027 (8 U.S.C. 1184 note).

b. Part 508 is amended as set forth in the Joint Interim Final Rule, which appears at the end of the common preamble.

Signed at Washington, DC, this 21st day of September, 1995.

Raymond Uhalde,

Deputy Assistant Secretary, for Employment and Training.

Maria Echaveste,

Administrator, Wage and Hour Division Employment Standards Administration.

[FR Doc. 95-23782 Filed 9-26-95; 8:45 am]

BILLING CODE 4510-30-M; 4510-27-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[T.D. 8610]

RIN 1545-AP98

Taxable Mortgage Pools; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations, Treasury Decision 8610, which was published in the Federal Register on Monday, August 7, 1995 (60 FR 40086). The final regulation relates to taxable mortgage pools.

EFFECTIVE DATE: September 6, 1995.

FOR FURTHER INFORMATION CONTACT: Arnold P. Golub or Marshall D. Geiring, (202) 622-3950 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 7701(i) of the Internal Revenue Code.

Need for Correction

As published, T.D. 8610 contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulation (T.D. 8610), which was the subject of FR Doc. 95-19285, is corrected as follows:

§ 301.7701(i)-1 [Corrected]

1. On page 40089, column 1, § 301.7701(i)-1 (c)(4)(ii), the third line from the bottom of the paragraph, the language "taxes, insurance premium, or other" is corrected to read "taxes, insurance premiums, or other".

2. On page 40091, column 3, § 301.7701(i)-1 (g)(3), paragraph (iv) of *Example 5*, the third line from the bottom of the paragraph, the language "treat the \$9,375,000 obligation as principally" is corrected to read "treat a \$9,375,000 obligation as principally". Cynthia E. Grigsby, *Chief, Regulations Unit, Assistant Chief Counsel (Corporate)*.

[FR Doc. 95-23903 Filed 9-26-95; 8:45 am]

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