

work and not break his or her current connection with the railroad industry. The Railroad Retirement Act requires that an employee have a current connection under the RRA for entitlement to certain benefits, including an occupational disability annuity, a supplemental annuity, and survivor benefits. The Board proposes to amend § 216.16 of its regulations in order to add the Surface Transportation Board to the list of non-railroad work that will not break a current connection.

It has been determined that this is not a significant regulatory action for purposes of Executive Order 12866; therefore, no regulatory impact analysis is required. There are no information collections associated with this rule. Because the rule simply reflects a nomenclature change, the Board dispensed with the publication of a proposed rule.

#### List of Subjects in 20 CFR Part 216

Railroad employees, Railroad retirement, Railroads.

For the reasons set out in the preamble, title 20, chapter II, part 216, subpart B, is amended as follows:

#### **PART 216—ELIGIBILITY FOR AN ANNUITY**

1. The authority citation for part 216 continues to read as follows:

Authority: 45 U.S.C. 231f.

2. Section 216.16 is amended by removing the “or” at the end of paragraph (b)(5)(iv), by adding “or” to the end of paragraph (b)(5)(v), and by adding paragraph (b)(5)(v)(i) to read as follows:

#### **§ 216.16 What is regular non-railroad employment.**

\* \* \* \* \*

(b) \* \* \*

(5) \* \* \*

(v)(i) Surface Transportation Board.

\* \* \* \* \*

Dated: March 4, 1997.

Beatrice Ezerski,

*Secretary to the Board.*

[FR Doc. 97-6142 Filed 3-11-97; 8:45 am]

BILLING CODE 7905-01-P

## **DEPARTMENT OF THE INTERIOR**

### **Bureau of Indian Affairs**

#### **25 CFR Part 45**

RIN 1076-AD16

#### **Special Education**

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Final rule.

**SUMMARY:** The Bureau of Indian Affairs (BIA) is eliminating 25 CFR Part 45—Special Education as mandated by Executive Order 12866 to streamline the regulatory process and enhance the planning and coordination of new and existing regulations.

**EFFECTIVE DATE:** April 11, 1997.

**FOR FURTHER INFORMATION CONTACT:** Kenneth Whitehorn at (202) 208-3559, or Jim Martin at (202) 208-3550 Bureau of Indian Affairs, Office of Indian Education Programs, MS-3512-MIB, OIE-23, 1849 C Street NW, Washington, DC 20240.

**SUPPLEMENTARY INFORMATION:** On July 2, 1996, at 61 FR 34399, the Bureau of Indian Affairs published a proposed rule to eliminate 25 CFR Part 45—Special Education. This rule is no longer necessary, as it is repetitive of 34 CFR Chapter III, Parts 300-399, and the Bureau of Indian Affairs has an agreement with the Department of Education to use those regulations. Tribes have been notified through the BIA consultation meetings and by the publication of the proposed rule. There have been no objections to this elimination. The authority to issue rules is vested in the Secretary of the Interior by 5 U.S.C. 301 and sections 463 and 465 of the Revised Statutes, 25 U.S.C. 2 and 9.

#### **Executive Order 12988**

The Department has certified to the Office of Management and Budget (OMB) that these proposed regulations meet the applicable standards provided in sections 3(a) and 3(b)(2) of Executive Order 12988.

#### **Executive Order 12866**

This rule is not a significant regulatory action under Executive order 12866 and has not been reviewed by the Office of Management and Budget.

#### **Regulatory Flexibility Act**

This rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act.

#### **Executive Order 12630**

The Department has determined that this rule does not have significant “takings” implications. The rule does not pertain to “taking” of private property interests, nor does it affect private property.

#### **Executive Order 12612**

The Department has determined that this rule does not have significant Federalism effects because it pertains

solely to Federal-tribal relations and will not interfere with the roles, rights and responsibilities of states.

#### **NEPA Statement**

The Department has determined that this rule does not constitute a major Federal action significantly affecting the quality of the human environment and that no detailed statement is required under the National Environmental Policy Act of 1969.

#### **Unfunded Mandates Act of 1995**

This rule imposes no unfunded mandates on any governmental or private entity and is in compliance with the provisions of the Unfunded Mandates Act of 1995.

#### **Paperwork Reduction Act of 1995**

This rule has been examined under the Paperwork Reduction Act of 1995 and has been found to contain no information collection requirements.

#### **List of Subjects in 25 CFR Part 45**

Education of individuals with disabilities, Special education.

#### **PART 45—[REMOVED]**

Under the authority of Executive Order 12866 and for the reasons stated above, part 45 is removed from Chapter 1 of Title 25 of the United States Code of Federal Regulations.

Dated: March 4, 1997.

Ada E. Deer,

*Assistant Secretary—Indian Affairs.*

[FR Doc. 97-6218 Filed 3-11-97; 8:45 am]

BILLING CODE 4310-02-P

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[TD 8699]

RIN 1545-AV06

#### **Credit for Employer Social Security Taxes Paid on Employee Tips; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to the removal of temporary regulations.

**SUMMARY:** This document contains a correction to the removal of temporary regulations (TD 8699) which were published in the Federal Register on Friday, December 20, 1996 (61 FR 67212). That publication removes the temporary regulations pertaining to the credit for employer FICA taxes paid

with respect to certain tips received by employees of food or beverage establishments.

**EFFECTIVE DATE:** December 20, 1996.

**FOR FURTHER INFORMATION CONTACT:** Jean M. Casey, (202) 622-6060 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The removal of temporary regulations that is subject to this correction is under section 45B of the Internal Revenue Code.

**Need for Correction**

As published, the removal of temporary regulations (TD 8699) contains an error which may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the removal of temporary regulations (TD 8699) which is the subject of FR Doc. 96-32249 is corrected as follows:

On page 67212, column 3, in the heading, the RIN "RIN 1545-AS19" is corrected to read "RIN 1545-AV06".

Cynthia E. Grigsby,  
Chief, Regulations Unit, Assistant Chief  
Counsel (Corporate).

[FR Doc. 97-6067 Filed 3-11-97; 8:45 am]

**BILLING CODE 4830-01-U**

**DEPARTMENT OF DEFENSE**

**Department of the Navy**

**32 CFR Part 706**

**Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972 Amendment**

**AGENCY:** Department of the Navy, DOD.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General (Admiralty) of the Navy has determined that USS MOUNT WHITNEY (LCC 20) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special functions as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

**EFFECTIVE DATE:** January 29, 1997.

**FOR FURTHER INFORMATION CONTACT:** Captain R.R. Pixa, JAGC, U.S. Navy, Admiralty Counsel, Office of the Judge Advocate General, Navy Department, 200 Stovall Street, Alexandria, Virginia, 22332-2400, Telephone Number: (703) 325-9744.

**SUPPLEMENTARY INFORMATION:** Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR Part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General (Admiralty) of the Navy, under authority delegated by the Secretary of the Navy, has certified that USS MOUNT WHITNEY (LCC 20) is a vessel

of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS: Annex I, section 3(a), pertaining to the location of the forward masthead light in the forward quarter of the ship; and the horizontal distance between the forward and after masthead lights, without interfering with its special functions as an amphibious command vessel. The Deputy Assistant Judge Advocate General (Admiralty) of the Navy has also certified that the lights involved are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

**List of Subjects in 32 CFR Part 706**

Marine safety, Navigation (water), and Vessels.

Accordingly, 32 CFR Part 706 is amended as follows:

**PART 706—[AMENDED]**

1. The authority citation for 32 CFR Part 706 continues to read as follows:

Authority: 33 U.S.C. 1605.

2. Table Five of § 706.2 is amended by revising the entry for the USS MOUNT WHITNEY to read as follows:

**§ 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.**

\* \* \* \* \*

Table Five

Vessel	Number	Masthead lights not over all other lights and obstructions. annex I, sec. 2(f)	Forward masthead light not in forward quarter of ship. annex I, sec. 3(a)	After mast-head light less than 1/2 ship's length aft of forward masthead light. annex I, sec. 3(a)	Percentage horizontal separation attained
USS MOUNT WHITNEY	LCC 20	N/A	N/A	X	84
* * * * *	* * * * *	* * * * *	* * * * *	* * * * *	* * * * *