

**PART 742—[CORRECTED]**

On page 10610, in the third column, under part 742, in instruction 9, revise the phrase “in paragraph (b)(3)(iv)(A)” to read “in paragraph (b)(3)(iv)(A),” and by revising the phrase “with a CTP greater than 85,000 MTOPS” to read “with a CTP greater than 190,000 MTOPS” in paragraph (b)(3)(i)(B).

Dated: March 19, 2002.

**Eileen M. Albanese,**

*Director, Office of Exporter Services, Export Administration.*

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**RAILROAD RETIREMENT BOARD****20 CFR Part 345**

**RIN 3220-AB52**

**Employers' Contributions and Contribution Reports**

**AGENCY:** Railroad Retirement Board.

**ACTION:** Final rule.

**SUMMARY:** The Railroad Retirement Board (Board) amends its regulations to permit the filing of contribution reports via the Internet. The Government Paperwork Elimination Act provides that Federal agencies are required by October 21, 2003, to provide “for the option of the electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper”. The changes will permit the filing of Form DC-1, “Employer’s Quarterly Report of Contributions Under the Railroad Unemployment Insurance Act” electronically.

**DATES:** Effective March 25, 2002.

**FOR FURTHER INFORMATION CONTACT:**

Marguerite P. Dadabo, Assistant General Counsel, (312) 751-4945, TTD (312) 751-4701.

**SUPPLEMENTARY INFORMATION:** The amendments revise sections of part 345 of the Board’s regulations (20 CFR part 345) to permit the filing of employer contribution reports via the Internet. The Government Paperwork Elimination Act, Pub. L. 105-277 §§ 1701-1710 (codified as 44 U.S.C. 3504n) provides that Federal agencies are required by October 21, 2003, to provide “for the option of the electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper”. The amendments to part 345 will permit the filing of Form DC-1, “Employer’s Quarterly Report of Contributions Under the

Railroad Unemployment Insurance Act” electronically.

The revision of § 345.111 provides that if the DC-1 is filed electronically, no duplicate filing is required. The revision to § 345.113 provides that the DC-1 may be filed electronically through the Board’s agent. That section is further amended to provide that if the DC-1 is filed electronically, no further authentication is required. The paper Form DC-1 must be signed. However, with submission of the DC-1 electronically, the Board intends to use a user-ID/PIN/password system for the submission of the form as a substitute for a required signature.

Employers currently use a user-ID/PIN/password system to access RRBLINK and make electronic tax deposits. Form DC-1 is being added to the existing system. The user-ID/PIN/password system was established under a Memorandum of Understanding between Firstar Bank and the U.S. Department of the Treasury. A PIN/password system is used to access the pay.gov site to which the RRBLINK system will eventually migrate. The pay.gov site is operated by the U.S. Department of the Treasury. Such a system also is consistent with the guidance provided by the Department of Justice regarding the use of electronic processes.

The revision to § 345.114 permits the use of an electronic version of the DC-1 that can be accessed from the Board’s financial agent. Section 345.115 is revised to provide that the DC-1, if filed electronically, may be filed with the Board’s designee.

Section 345.124 is revised to clarify that if an employer wishes to appeal the amount of the contribution, interest, or penalty, the procedure in that section is to be followed. Section 345.307 is revised to clarify that if the employer wishes to protest the contribution rate, the procedure in that section is to be followed. In addition, the title of the person who hears such a protest is revised due to an agency reorganization from the “Director of Unemployment and Sickness Insurance” to the “Director of Assessment and Training”.

The Board published the proposed rule on January 16, 2002 (67 FR 2157), and invited comments by March 18, 2002. No comments were received. Accordingly, the proposed rule is being published as a final rule without change.

The Board, with the concurrence of the Office of Management and Budget, has determined that this is not a significant regulatory action under Executive Order 12866. Therefore, no regulatory analysis is required. The

Office of Management and Budget has approved information collections associated with this rule under control number 3220-0012.

**List of Subjects in 20 CFR Part 345**

Electronic filing, Paperwork elimination, Railroad unemployment insurance, Reporting and recordkeeping requirements.

For the reasons set out in the preamble, the Railroad Retirement Board amends title 20, chapter II, part 345 of the Code of Federal Regulations as follows:

**PART 345—EMPLOYERS' CONTRIBUTIONS AND CONTRIBUTION REPORTS**

1. The authority citation for part 345 continues to read as follows:

**Authority:** 45 U.S.C. 362(l).

2. Section 345.111 of subpart B is revised to read as follows:

**§ 345.111 Contribution reports.**

(a) *General.* (1) Except as provided in paragraph (a)(2) of this section, every employer shall, for each calendar quarter of each year, prepare a contribution report, in duplicate, on Form DC-1. If the Form DC-1 is filed electronically, no duplicate submission is required.

(2) Contribution reports of employers who are required by State law to pay compensation on a weekly basis shall include with respect to such compensation all payroll weeks in which all or the major part of the compensation falls within the period for which the reports are required.

(b) *Compensation to be reported on Form DC-1.* Employers shall enter on the employer’s quarterly contribution report, prior to any additions or subtractions, the amount of creditable compensation appearing on payrolls or other disbursement documents for the corresponding quarter as the amount of creditable compensation from which the contribution payable for that quarter is to be computed.

(Approved by the Office of Management and Budget under control number 3220-0012)

3. Section 345.113 of subpart B is revised to read as follows:

**§ 345.113 Execution of contribution reports.**

(a) Each contribution report on Form DC-1 shall be signed by hand by:

(1) The individual, if the employer is an individual;

(2) The president, vice president, or other duly authorized officer, if the employer is a corporation; or

(3) A responsible and duly authorized member or officer having knowledge of its affairs if the employer is a partnership or other unincorporated organization.

(b) The Form DC-1 may be filed electronically through the Board's authorized agent. If filed electronically, no further authentication is required.

4. Section 345.114 of subpart B is revised to read as follows:

**§ 345.114 Prescribed forms for contribution reports.**

Each employer's contribution report, together with any prescribed copies and supporting data, shall be filled out in accordance with the instructions and regulations applicable thereto. The prescribed forms may be obtained from or accessed by contacting the Board. An employer will not be excused from making a contribution report for the reason that no form has been furnished to such employer. Application should be made to the Board for the prescribed forms in ample time to have the contribution report prepared, verified, and filed with the Board on or before the due date. Contribution reports that have not been so prepared will not be accepted and shall not be considered filed for purposes of § 345.115 of this part. In case the prescribed form has not been obtained, a statement made by the employer disclosing the period covered and the amount of compensation with respect to which the contribution is required may be accepted as a tentative contribution report if accompanied by the amount of contribution due. If filed within the prescribed time, the statements so made will relieve the employer from liability for any penalty imposed under this part for the delinquent filing of the contribution report provided that the failure to file a contribution report on the prescribed form was due to reasonable cause and not due to willful neglect, and provided further, that within 30 days after receipt of the tentative report, such tentative report is supplemented by a contribution report made on the proper form. (Approved by the Office of Management and Budget under control number 3220-0012)

5. Section 345.115 of subpart B is revised to read as follows:

**§ 345.115 Place and time for filing contribution reports.**

Each employer shall file its contribution report with the Chief Financial Officer, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois, 60611-2092, or the Chief Financial Officer's designee. The employer's contribution report for each

quarterly period shall be filed on or before the last day of the calendar month following the period for which it is made. If such last day falls on Saturday, Sunday, or a national legal holiday, the report may be filed on the next following business day. If mailed, reports must be postmarked on or before the date on which the report is required to be filed.

6. Section 345.124 of subpart B is revised to read as follows:

**§ 345.124 Right to appeal the amount of a contribution, interest, or penalty.**

(a) Except as otherwise provided, an employer may seek administrative review of any determination with respect to any contribution, interest, or penalty made under this part by filing a request for reconsideration with the Chief Financial Officer within 30 days after the mailing of notice of such determination. An employer shall have a right to appeal to the Board from any reconsideration decision under this section by filing notice of appeal to the Secretary to the Board within 14 days after the mailing of the decision on reconsideration. Upon receipt of a notice of an appeal, the Board may designate one of its officers or employees to receive evidence and report to the Board under the procedures set forth in part 319 of this chapter. An appeal of the contribution rate is made under § 345.307 of this part.

(b) Any appeal filed under this part shall not relieve the employer from filing any reports or paying any contribution required under this part nor stay the collection thereof. Upon the request of an employer, the Board may relieve the employer of any obligation required under this part pending an appeal. Unless specifically provided by the Board, such relief shall not stay the accrual of interest on any disputed amount as provided for in § 345.122 of this part.

7. Section 345.307 of subpart D is revised to read as follows:

**§ 345.307 Rate protest.**

(a) *Request for reconsideration.* An employer may appeal a determination of a contribution rate computed under this part by filing a request for reconsideration with the Director of Assessment and Training within 90 days after the date on which the Board notified the employer of its rate of contribution for the next ensuing calendar year. Within 45 days of the receipt of a request for reconsideration, the Director shall issue a decision on the protest.

(b) *Appeal to the Board.* An employer aggrieved by the decision of the Director of Assessment and Training under paragraph (a) of this section may appeal to the Board. Such appeal shall be filed with the Secretary to the Board within 30 days after the date on which the Director notified the employer of the decision on reconsideration. The Board may decide such appeal without a hearing or, in its discretion, may refer the matter to a hearings officer pursuant to part 319 of this chapter.

(c) *Decision of the Board final.* Subject to judicial review provided for in section 5(f) of the RUIA, the decision of the Board under paragraph (b) of this section is final with respect to all issues determined therein.

(d) *Waiver of time limits.* A request for reconsideration or appeal under this section shall be forfeited if the request or appeal is not filed within the time prescribed, unless reasonable cause, as defined in this part, for failure to file timely is shown.

(e) *Rate pending review.* Pending review of the protested rate, the employer shall continue to pay contributions at such rate. Any adjustment in the contributions paid at such rate as the result of an appeal shall be in accordance with § 345.118 of this part.

(f) The amount of a contribution, interest, or penalty may be protested in accord with § 345.124 of this part.

Dated: March 19, 2002.

By Authority of the Board, for the Board.

**Beatrice Ezerski,**

*Secretary to the Board.*

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**DEPARTMENT OF THE INTERIOR**

**Office of Indian Education Programs**

**25 CFR Part 46**

**RIN 1076-AE29**

**Technical Amendments to Adult Education Program**

**AGENCY:** Office of Indian Education Programs, Interior.

**ACTION:** Final rule; corrected.

**SUMMARY:** This rule changes our estimate of the time it takes to fill out the application form for adult education benefits. The new estimated completion time of four hours more accurately reflects the time that applicants must spend to provide the information that we request. This more accurate estimate satisfies the requirements of the