

certain allowances received by members of the Armed Forces in connection with a change of permanent duty station.

**DATES:** The public hearing originally scheduled for April 21, 1995, beginning at 10:00 a.m. is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Christina Vasquez of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-6803 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed regulations under sections 61 and 217(g) of the Internal Revenue Code. A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** for Wednesday, December 21, 1994 (59 FR 65739), announced that a public hearing on the proposed regulations would be held on Friday, April 21, 1995, beginning at 10:00 a.m., in the IRS Auditorium, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW., Washington DC.

The public hearing scheduled for Friday, April 21, 1995, is cancelled.

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

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## 26 CFR Part 1

[EE-45-94]

RIN 1545-AS94

### Self-Employment Tax Treatment of Members of Certain Limited Liability Companies; Hearing

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

**ACTION:** Change of date for public hearing on proposed regulations.

**SUMMARY:** This document changes the date of the public hearing on proposed regulations concerning the treatment of members of certain limited liability companies.

**DATES:** The public hearing is changed to Friday, June 23, 1995, beginning at 10:00 a.m.

**ADDRESSES:** The public hearing will be held in the Internal Revenue Service Auditorium, Seventh floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Submit requests to speak and outlines or oral comments to the Internal Revenue Service, P.O. Box 7604, Ben Franklin, Attn: CC:DOM:CORP:T:R [EE-45-94], Room 5228, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Christina Vasquez of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-6803 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Thursday, December 29, 1994 (59 FR 67253), announced that the Service would hold a public hearing on proposed regulations concerning the treatment of members of certain limited liability companies on Thursday, June 15, 1995, beginning at 10:00 a.m. in the IRS Auditorium.

The date of public hearing has changed. The hearing is scheduled for Friday, June 23, 1995, beginning at 10:00 a.m. The requests to speak and outlines or oral comments must be received by Thursday, May 25, 1995. Because of controlled access restrictions, attenders are not admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

The Service will prepare an agenda showing the scheduling of the speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing.

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

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## DEPARTMENT OF JUSTICE

### Parole Commission

#### 28 CFR Part 2

### Paroling, Recommitting, and Supervising Federal Prisoners: Revision of the Salient Factor Score

**AGENCY:** Parole Commission.

**ACTION:** Proposed rule.

**SUMMARY:** The U.S. Parole Commission is proposing to revise the Salient Factor Score at 28 CFR 2.20. The Salient Factor Score which is an actuarial table that the Commission uses to measure the potential risk of parole violation. This revision is designed to improve the accuracy of the Salient Factor Score with respect to older offenders. The Commission is proposing to add one point to a prisoner's total score if the current offense (or parole violation) was committed at age 41 or older, provided the prisoner does not already have the highest possible total score (10). This revision will give to the Salient Factor Score improved risk prediction accuracy. The revision is made

appropriate by the fact that the Parole Commission has jurisdiction over an aging population of prisoners and parolees whose crimes were committed prior to November 1, 1987.

**DATES:** Comments must be received by June 12, 1995.

**ADDRESSES:** Send comments to Office of General Counsel, U.S. Parole Commission, 5550 Friendship Blvd., Chevy Chase, Maryland 20815. For further information contact: Pamela A. Posch, Office of General Counsel, Telephone (301) 492-5959.

**SUPPLEMENTARY INFORMATION:** The Salient Factor Score at 28 CFR 2.20 is an actuarial device, based upon statistical research, that permits the U.S. Parole Commission to make a prediction as to the probability of future parole violation. It is applied to every prisoner who appears for an initial parole hearing, and to every parolee who has been returned to prison as a parole violator. The current version of the Salient Factor Score (SFS-81) was adopted in 1981, and was recently re-validated through a study of the parole records of federal prisoners released in 1987. This and other validation studies have shown that the Salient Factor Score is able to separate prisoners into categories having significantly different probabilities of recidivism, and that it continues to have a high degree of predictive accuracy.

However, with the aging of the Parole Commission's "old law" offender population, it has become apparent that the accuracy of the Salient Factor Score could be improved by accounting for the factor of "age at current offense" in the case of older offenders and parole violators. (The U.S. Parole Commission's jurisdiction is limited to offenders whose crimes were committed prior to November 1, 1987. See Section 235 of the Sentencing Reform Act of 1984, which appears as an Editorial Note to 18 U.S.C. 3551.)

The Commission has long recognized that many criminal offenders eventually "burn out" as the aging process catches up with them. In a 1984 study by the Commission's Research Office, entitled "Burnout—Age At Release From Prison and Recidivism", it was found that recidivism rates do decline with increased age, and that it would be justifiable to improve the scores of prisoners whose current offense was committed at age 41 or older. At the present time, the average age of the "old law" prison population is 43. Thus, it has now become appropriate to consider adding this factor to the score.

In order to test the accuracy of the proposed revision, the revised score was