

of documents filed via the Internet should use the page numbers appearing in the PDF (Portable Document Format) version of the document available on the Commission's web site.

4. Section 385.2004 is revised to read as follows:

§ 385.2004 Original and copies of filings (Rule 2004).

Any person filing under this chapter must provide an original of the filing and fourteen exact copies, unless otherwise required by statute, rule, or order. The provisions of this section and of § 4.34(h) of this Chapter do not apply in the case of a document properly filed via the Internet under Rule 2003(c).

5. Section 385.2005 is revised by adding paragraph (c) as follows:

§ 385.2005 Subscription and verification (Rule 2005).

* * * * *

(c) Electronic signature. In the case of a document filed via the Internet pursuant to Rule 2003(c), the typed characters representing the name of a person shall be sufficient to show that such person has signed the document for purposes of this section.

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DEPARTMENT OF LABOR

Employment and Training Administration

20 CFR Part 655

RIN 1205-AB27

Attestations by Facilities Temporarily Employing H-1C Nonimmigrant Aliens as Registered Nurses

AGENCY: Employment and Training Administration, Labor, in concurrence with the Wage and Hour Division, Employment Standards Administration, Labor.

ACTION: Interim final rule; compliance with information and recordkeeping requirements.

SUMMARY: The Employment and Training Administration (ETA) and the Employment Standards Administration (ESA) of the Department of Labor (DOL or Department) are announcing that a collection of information has been approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 for the Interim Final Rule (IFR) for Attestations by Facilities Temporarily Employing H-1C Nonimmigrant Aliens as Registered

Nurses. This notice announces the OMB approval number and expiration date.

DATES:

Effective Date: The interim rule published at 65 FR 51138 continues to be effective September 21, 2000.

Compliance Date: Affected parties must comply with the information and recordkeeping requirements in §§ 655.1101(b), (c) and (f); 655.1110; 655.1111(e); 655.1112(c)(2) and (4); 655.1113(d); 655.1114(e); 655.1115(b) and (d); 655.1116; 655.1117(b); 655.1150(b), and 655.1205(b), which have been approved by the Office of Management and Budget, as of September 21, 2000.

FOR FURTHER INFORMATION CONTACT:

Michael Ginley, Director, Office of Enforcement Policy, Wage and Hour Division, U.S. Department of Labor, Room S-3510, 200 Constitution Avenue, NW., Washington, DC 20210, Telephone: 202-693-0071 (this is not a toll-free number); Dale Ziegler, Chief, Division of Foreign Labor Certifications, Office of Workforce Security, Employment and Training Administration, U.S. Department of Labor, Room C-4318, 200 Constitution Avenue, NW., Washington, DC 20210, Telephone: 202-693-3010 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION: On August 22, 2000, ETA and ESA jointly published an IFR governing the filing and enforcement of attestations by facilities seeking to employ aliens as registered nurses in health professional shortage areas on a temporary basis under H-1C visas. The Department submitted the information collection request included in the IFR to OMB using emergency procedures and requested approval by the effective date of the IFR which is September 21, 2000 (65 FR 51138). The information and recordkeeping requirements needing OMB approval are found in §§ 655.1101(b), (c) and (f); 655.1110; 655.1111(e); 655.1112(c) (2) and (4); 655.1113(d); 655.1114(e); 655.111(b) and (d); 655.1116; 655.1117(b); 655.1150(b) and 655.1205(b).

On September 14, 2000, OMB approved the information collection request under emergency provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq*) and 5 CFR 1320. The control number assigned to this information collection request by OMB is 1205-0415. The approval will expire on February 28, 2001.

Signed at Washington, DC, this 15th day of September, 2000.

Raymond Bramucci,

Assistant Secretary for Employment and Training, Employment and Training Administration.

John R. Fraser,

Deputy Administrator, Wage and Hour Division, Employment Standards Administration.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 8902]

RIN 1545-AW22

Capital Gains, Partnership, Subchapter S, and Trust Provisions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to sales or exchanges of interests in partnerships, S corporations, and trusts. The regulations interpret the look-through provisions of section 1(h), added by section 311 of the Taxpayer Relief Act of 1997 and amended by sections 5001 and 6005(d) of the Internal Revenue Service Restructuring and Reform Act of 1998, and explain the rules relating to the division of the holding period of a partnership interest. The regulations affect partnerships, partners, S corporations, S corporation shareholders, trusts, and trust beneficiaries.

DATES: *Effective Date:* These regulations are effective September 21, 2000.

FOR FURTHER INFORMATION CONTACT: Jeanne M. Sullivan or David J. Sotos (202) 622-3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in these final regulations have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) under control number 1545-1654. Responses to these collections of information are required to verify compliance with section 1(h) and to determine that the tax on capital gains has been computed correctly.

An agency may not conduct or sponsor, and a person is not required to