

reported by the employee for the period. The employer statement may be furnished when the employee reports the tips, when wages are first paid following the reporting of tips by the employee, or within a short time after the wages are paid. The employer may meet this requirement, for example, through the use of a payroll check stub or other payroll document regularly furnished (if not less frequent than monthly) by the employer to the employee showing gross pay and deductions.

(c) *Period covered by, and due date of, tip statement*—(1) *In general.* A tip statement furnished by an employee to an employer may not cover a period greater than 1 calendar month. An employer may, however, require the submission of a statement in respect of a specified period of time, for example, on a weekly or biweekly basis, regular payroll period, etc. An employer may specify, subject to the limitation in paragraph (a) of this section, the time within which, or the date on which, the statement for a specified period of time should be submitted by the employee. For example, a statement covering a payroll period may be required to be submitted on the first (or second) day following the close of the payroll period. A statement submitted by an employee after the date specified by the employer for its submission nevertheless is a statement furnished pursuant to section 6053(a) and this section if it is submitted to the employer on or before the 10th day following the month in which the tips were received.

(2) *Termination of employment.* If an employee's employment terminates, the employee must furnish a tip statement to the employer when the employee ceases to perform services for the employer. A statement submitted by an employee after the date on which the employee ceases to perform services for the employer is a statement furnished pursuant to section 6053(a) and this section if the statement is submitted to the employer on or before the earlier of the day on which the final wage payment is made by the employer to the employee or the 10th day following the month in which the tips were received.

(d) *Requirements for electronic systems*—(1) *In general.* The electronic system must ensure that the information received is the information transmitted by the employee and must document all occasions of access that result in the transmission of a tip statement. In addition, the design and operation of the electronic system, including access procedures, must make it reasonably certain that the person accessing the system and transmitting the statement is

the employee identified in the statement transmitted.

(2) *Same information as on paper statement.* The electronic tip statement must provide the employer with all the information required by paragraph (b)(1) of this section.

(3) *Signature.* The electronic tip statement must be signed by the employee. The electronic signature must identify the employee transmitting the electronic tip statement and must authenticate and verify the transmission. For this purpose, the terms *authenticate* and *verify* have the same meanings as they do when applied to a written signature on a paper tip statement. Any form of electronic signature that satisfies the foregoing requirements is permissible.

(4) *Copies of electronic tip statements.* Upon request by the Internal Revenue Service (IRS), the employer must supply the IRS with a hard copy of the electronic tip statement and a statement that, to the best of the employer's knowledge, the electronic tip statement was filed by the named employee. The hard copy of the electronic tip statement must provide the information required by paragraph (b)(1) of this section, but need not be a facsimile of Form 4070 or any employer-designed form.

(5) *Record retention.* The record retention requirements applicable to automatic data processing systems also apply to electronic tip reporting systems.

(6) *Effective date.* The provisions pertaining to electronic systems and electronic tip reports are applicable as of December 13, 2000. However, employers may apply these provisions to earlier periods.

**Par. 3.** Section 31.6053-4 is amended as follows:

1. A sentence is added to paragraph (a)(1) after the third sentence.

2. A sentence is added to paragraph (a)(2) after the fourth sentence.

The additions read as follows:

**§ 31.6053-4 Substantiation requirements for tipped employees.**

(a) \* \* \* (1) \* \* \* The Commissioner may by revenue ruling, procedure or other guidance of general applicability provide for other methods of demonstrating evidence of tip income. \* \* \*

(2) \* \* \* In addition, an electronic system maintained by the employer that collects substantially similar information as Form 4070A may be used to maintain such daily record, provided the employee receives and maintains a paper copy of the daily record. \* \* \*

\* \* \* \* \*

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**Par. 4.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

**Par. 5.** In § 602.101, paragraph (b) is amended by revising the entries for 31.6053-1 and 31.6053-4 to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
31.6053-1 .....	1545-0029 1545-0062 1545-0064 1545-0065 1545-1603
* * * * *	* * * * *
31.6053-4 .....	1545-0065 1545-1603
* * * * *	* * * * *

**Robert E. Wenzel,**  
*Deputy Commissioner of Internal Revenue.*

Approved: August 25, 2000.

**Jonathan Talisman,**  
*Acting Assistant Secretary of the Treasury.*  
[FR Doc. 00-31499 Filed 12-12-00; 8:45 am]

**BILLING CODE 4830-01-P**

**CORPORATION FOR NATIONAL AND COMMUNITY SERVICE**

**45 CFR Part 2525**

**RIN 3045-AA09**

**AmeriCorps Education Awards**

**AGENCY:** Corporation for National and Community Service.

**ACTION:** Final rule.

**SUMMARY:** We are amending a provision of our National Service Trust regulations relating to the permitted uses of the AmeriCorps education award. This change will expand the definition of "current" educational expenses to include expenses incurred after an individual enrolls in a term of service as an AmeriCorps member.

**DATES:** This final rule is effective February 12, 2001.

**FOR FURTHER INFORMATION CONTACT:** Gary Kowalczyk, Coordinator of National Service Programs, Corporation for National and Community Service, (202) 606-5000, ext. 340. T.D.D. (202) 565-2799.

**SUPPLEMENTARY INFORMATION:****Background**

Through this document, the Corporation for National and Community Service adopts a final rule regarding AmeriCorps education awards. Under the National and Community Service Act of 1990, as amended (42 U.S.C. 12501 *et seq.*), an individual who successfully completes a term of service in a national service position (referred to as an "AmeriCorps member") is eligible for an education award. An AmeriCorps member may use an education award to repay qualified student loans or to pay for approved educational expenses.

We published a proposed rule on December 1, 1999 (64 FR 67235) to clarify one provision regarding eligibility for an education award and another provision concerning the use of the education award to pay current educational expenses at an institution of higher education. We have determined not to proceed on the proposed change regarding eligibility. Accordingly, this final rule involves only a change to the rules governing the payment of current educational expenses.

**Definition of Current Educational Expenses**

Section 148(c) allows an AmeriCorps member to use the education award to pay for "current" costs of attendance at a qualified institution of higher education. The previous rule published on July 12, 1999, defined "current" expenses as covering only those expenses incurred after the completion of service. This rule expands the definition of "current" educational expenses to include expenses incurred after an individual enrolls in a term of service as an AmeriCorps member. We believe that this change in definition will help to avoid unnecessary financial hardship for AmeriCorps members who serve while also attending an institution of higher education.

**Discussion of the Public Comments**

The proposed rule of December 1, 1999, gave the public sixty days to submit comments. We received one comment regarding current educational expenses. One commenter expressed concern that the change in definition of "current" educational expenses would place an undue administrative burden on the Corporation and local program operators to monitor the pace of such expenditures against the value of the education award as it is earned. We do not believe that this concern is well-founded. The change in definition will not require such monitoring, as there is

no necessary connection between the two amounts. The rule simply authorizes an AmeriCorps member to use an education award to pay for costs of attendance at an approved institution of higher education for a period of attendance that begins after the member's term of service.

**Executive Order 12866**

We have determined that this regulatory action is not a "significant" rule within the meaning of Executive Order 12866 because it is not likely to result in: (1) An annual effect on the economy of \$100 million or more, or an adverse and material effect on a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local, or tribal government or communities; (2) the creation of a serious inconsistency or interference with an action taken or planned by another agency; (3) a material alteration in the budgetary impacts of entitlement, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or (4) the raising of novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in Executive Order 12866.

**Regulatory Flexibility Act**

We have determined that this regulatory action will not result in (1) an annual effect on the economy of \$100 million or more; (2) a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (3) significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic and export markets. Therefore, we have not performed the initial regulatory flexibility analysis that is required under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) for major rules that are expected to have such results.

**Other Impact Analyses**

Because these changes do not authorize any information collection activity outside the scope of existing regulations, this regulatory action is not subject to review and approval under the Paperwork Reduction Act of 1995 (44 U.S.C. 3500 *et seq.*). For purposes of Title II of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. 1531–1538, as well as Executive Order 12875, this regulatory action does not contain any federal mandate that may result in increased expenditures in either

Federal, State, local, or tribal governments in the aggregate, or impose an annual burden exceeding \$100 million on the private sector.

**List of Subjects in 45 CFR Part 2525**

Grant programs—social programs, Student aid, Volunteers.

Accordingly, the Corporation for National and Community Service amends 45 CFR chapter XXV as follows:

**PART 2525—NATIONAL SERVICE TRUST: PURPOSE AND DEFINITIONS**

1. The authority citation for part 2525 continues to read as follows:

**Authority:** 42 U.S.C. 12601–12604.

2. Section 2525.20 is amended by revising the definition of "Current educational expenses" to read as follows:

**§ 2525.20 Definitions.**

\* \* \* \* \*

*Current educational expenses.* The term *current educational expenses* means the cost of attendance for a period of enrollment in an institution of higher education that begins after an individual enrolls in an approved national service position.

\* \* \* \* \*

Dated: December 6, 2000.

**Wendy Zenker,**

*Chief Operating Officer, Corporation for National and Community Service.*

[FR Doc. 00–31669 Filed 12–12–00; 8:45 am]

**BILLING CODE 6050–28–P**

**FEDERAL COMMUNICATIONS COMMISSION****47 CFR Parts 80 and 95**

[PR Docket No. 92–257; RM–9664; FCC 00–370]

**Maritime Communications**

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rules.

**SUMMARY:** In this document, the Commission amends its rules to promote operational, technical, and regulatory flexibility for Automated Maritime Telecommunications System (AMTS) and high seas public coast stations. These final rules will eliminate the application and engineering study requirements and modify the broadcaster notification requirement for new AMTS stations that qualify as fill-in stations, extend the construction requirement for new AMTS systems from eight months to two years, provide