

Dated: October 16, 2002.

Linda S. Kahan,

Deputy Director, Center for Devices and Radiological Health.

[FR Doc. 02-31993 Filed 12-18-02; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

25 CFR Part 21

RIN 1076-AD98

Arrangement with States, Territories, or Other Agencies for Relief of Distress and Social Welfare of Indians

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Final rule.

SUMMARY: The Bureau of Indian Affairs (BIA) is removing existing regulations on Arrangement with States, Territories, or Other Agencies for Relief of Distress and Social Welfare of Indians. The program governed by this rule is now administered under regulations in the Indian Self-Determination and Education Assistance Act. Eliminating this rule will remove any confusion regarding the process for providing certain social services to the tribes.

EFFECTIVE DATE: This action is effective January 21, 2003.

FOR FURTHER INFORMATION CONTACT: Larry Blair, Chief, Human Services Division, Office of Tribal Services, Bureau of Indian Affairs, Department of the Interior, 1849 C Street, NW., MS-4660-MIB, Washington, DC 20240. Telephone No. (202) 208-2479.

SUPPLEMENTARY INFORMATION: The authority to issue this document is vested in the Secretary of the Interior by 5 U.S.C. 301 and 25 U.S.C. 2 and 9. The Secretary has redelegate this authority to the Assistant Secretary—Indian Affairs under part 209, Chapter 8.1, of the Departmental Manual.

Background

On March 26, 2002, at 67 FR 13732, the BIA published a proposed rule to remove 25 CFR part 21, Arrangement with States, Territories, or Other Agencies for Relief of Distress and Social Welfare of Indians. We received no comments in response to the proposed rule.

This part is no longer necessary because this program now falls under the regulations in 25 CFR part 900 and 25 CFR 273, which carry out the Indian Self-Determination and Education Assistance Act (Pub. L. 93-638, 88 Stat.

2203, 25 U.S.C. 450 *et seq.*, as amended). Therefore, we are removing this part to clarify that tribal governments have total responsibility for managing social service programs.

This rule has never been used by the Office of Tribal Services, and used only once by the Office of Indian Education Programs. The Office of Indian Education staff has ensured that their programs will not be negatively impacted by the removal of this rule.

Regulatory Planning and Review (Executive Order 12866)

This rule was reviewed by the Office of Management and Budget, and determined not to be a significant regulatory action under Executive Order 12866. This rule has not had an effect of \$100 million or more on the economy, nor had it adversely or materially affected the economy, productivity, competition, jobs, the environment, public health or safety, of State, local, or tribal governments or communities. The removal of this rule will also not create any serious inconsistency or otherwise interfere with an action taken or planned by another agency. The removal of this rule removes the apparent inconsistency with the Self-Determination and Education Assistance Act, as amended. This rule does not alter the budgetary effects or entitlements, grants, user fees, or loan programs or rights or obligations of their recipients. Part 21 deals with the negotiation, execution and planning of social service contracts yet, it has never been funded or used by the social services programs. This rule does not raise novel legal or policy issues because it has been replaced by a law more responsive to the needs of the tribes.

Regulatory Flexibility Act

This rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). This rule involves the negotiation, execution and planning of social service contracts, between the Federal Government and State or local governments, and does not have an effect upon the regulation of small business, organizations or grant jurisdiction over small governments. State and local governments will not be negatively impacted with the elimination of this rule because it has never been funded. They also are free to apply for grants under the Johnson-O'Malley Act providing no tribe or tribal entities are interested in applying.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule provides guidance for social services contracting and has no effect on the costs or prices in local communities. This rule does not have significant adverse effect on competition, employment, investments, productivity, innovation, or the ability of the U.S.-based enterprises to compete with foreign-based enterprises. This rule does not affect local enterprises and has never been used for operation of social service programs under this part.

Unfunded Mandates Act of 1995

This rule imposes no unfunded mandates on any State, local, or tribal government or private entities and is in compliance with the provisions of the Unfunded Mandates Act of 1995. This rule, if funded and used, would provide the funds needed in the contract to perform the services.

Takings (Executive Order 12630)

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

This rule involves the negotiation, execution and planning of social service contracts, and does not deal with private property, or trusts. This rule does not affect property rights protected by the Constitution and does not pose a risk of compensable taking.

Federalism (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.

Civil Justice Reform (Executive Order 12988)

In accordance with Executive Order 12988, the Office of the Solicitor has determined that this rule does not unduly burden the judicial system and meets the requirements of section 3(a) and 3(b)(2) of the Order.

Paperwork Reduction Act of 1995

This rule has been examined under the Paper Reduction Act of 1995. Information collection was necessary for 25 CFR part 21 to identify how contract funds were to be used, and to measure contractors' performance and plans for future performance. Since its inception, part 21 has never been used by the social service program, and thus the

information collections approved for contract funding or performances were allowed to expire, unused.

National Environment Policy Act

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

Consultation and Coordination with Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

List of Subjects in 25 CFR Part 21

Indians, Indian-welfare contracts.

For the reasons stated in the preamble and under the authority of 25 U.S.C. 9, amend 25 CFR chapter I by removing part 21.

Dated: October 25, 2002.

Neal A. McCaleb,

Assistant Secretary—Indian Affairs.

[FR Doc. 02-31984 Filed 12-18-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9002]

RIN 1545-AX56

Agent for Consolidated Group; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations that were published in the **Federal Register** on Friday, June 28, 2002 (67 FR 43538) regarding the agent for subsidiaries of an affiliated group that files a consolidated return.

DATES: This correction is effective June 28, 2002.

FOR FURTHER INFORMATION CONTACT: Gerald B. Fleming, (202) 622-7770, or George R. Johnson, (202) 622-7930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 1502 and 6402(j) of the Internal Revenue Code.

Need for Correction

As published, the final regulations contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9002), that were the subject of FR Doc. 02-16399, is corrected as follows:

§ 1.1502-77T [Corrected]

1. On page 43544, column 3, line 8, the language “year (or agent designated under” is corrected to read “year (or substitute agent designated under”.

§ 602.101 [Corrected]

2. On page 43545, column 1, the amendatory language for paragraph 12 and § 602.101(b) is corrected to read as follows:

12. Section 602.101(b) is amended by removing the entries “1.1502-77 1545-0123” and “1.1502-77T 1545-1046” and adding new entries for §§ 1.1502-77 and 1.1502-77A in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *
(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.1502-77	1545-1699
1.1502-77A	1545-0123
.....	1545-1046
* * * * *	* * * * *

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel (Income Tax and Accounting).

[FR Doc. 02-31988 Filed 12-18-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301, and 602

[TD 9029]

RIN 1545-BA43

Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the information reporting requirements for qualified tuition and related expenses under section 6050S of the Internal Revenue Code, including rules prescribing when the required information returns must be filed on magnetic media. The final regulations reflect changes made to the law by the Taxpayer Relief Act of 1997 and the amendments made by the Internal Revenue Service Restructuring and Reform Act of 1998 and Public Law 107-131. These regulations provide guidance to eligible educational institutions that enroll any individual for any academic period. These regulations also provide guidance to insurers that make reimbursements or refunds of qualified tuition and related expenses.

DATES: Effective Date: These regulations are effective December 19, 2002.

Applicability Dates: For dates of applicability, see § 1.6050S-1(f) and § 301.6011-2(g)(3).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Tonya Christianson, (202) 622-4910; and concerning the magnetic media filing specifications, waivers for filing on magnetic media, and extensions of time, contact the IRS, Martinsburg Computing Center, (304) 263-8700 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has 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(d)) under control number 1545-1678. Responses to this collection of information are mandatory.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control