

- (1) § 1.871-1(b)(7);
- (2) § 1.881-3;
- (3) § 1.881-4;
- (4) § 1.1441-3(j);
- (5) § 1.1441-7(d);
- (6) § 1.6038A-3(b)(5); and
- (7) § 1.6038A-3(c)(2)(vii).

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

**Par. 8.** The authority citation for part 602 continues to read as follows:

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

**Par. 9.** In § 602.101, paragraph (c) is amended by adding an entry in numerical order and revising an entry to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(c) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.881-4 .....	1545-1440
* * * * *	* * * * *
§ 1.6038A-3 .....	1545-1191 1545-1440
* * * * *	* * * * *

**Margaret Milner Richardson,**  
*Commissioner of Internal Revenue.*

Approved: July 26, 1995.

**Leslie Samuels,**

*Assistant Secretary of the Treasury.*

[FR Doc. 95-19446 Filed 8-10-95; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF LABOR**

**Office of the Secretary**

**29 CFR Part 20**

**Federal Claims Collection; Collection of Debts by Federal Income Tax Refund Offset**

**AGENCY:** Office of the Secretary, Labor.

**ACTION:** Final rule; interim rule adopted as final with changes.

**SUMMARY:** The Department of Labor is completing its rulemaking to implement the requirement of the Cash Management Improvement Act Amendments of 1992 that Federal agencies refer delinquent debt to the Internal Revenue Service (IRS) for collection by offset from a Federal income tax refund that may be due to

the delinquent debtor. These regulations are necessary for the Department's participation in the IRS offset program. The IRS offset program has proven to be a cost-effective mechanism for collection of delinquent debt.

**EFFECTIVE DATE:** These regulations are effective September 11, 1995.

**FOR FURTHER INFORMATION CONTACT:** Robert Barnhard, Division of Planning and Internal Control, Office of Financial Integrity, Office of the Chief Financial Officer, Department of Labor, Room S-4502, 200 Constitution Avenue, NW., Washington, DC 20210, telephone number 202/219-8184.

**SUPPLEMENTARY INFORMATION:** In 1992 the Congress passed and the President signed into law the Cash Management Improvement Act Amendments of 1992, which requires Federal agencies to participate in the IRS income tax refund offset program. On September 15, 1994 the Department of Labor published in the **Federal Register** an interim rule with request for comments implementing the IRS income tax refund offset program. The interim rule established a new Subpart E which specifies the procedures the Department of Labor will follow with regard to referral by its constituent offices, administrations and bureaus of past-due legally enforceable debts to IRS for collection by income tax refund offset.

The interim rule also established a new title for 29 CFR part 20: Federal Claims Collection. In addition to the new subpart E, part 20 contains the Department's regulations implementing the Debt Collection Act of 1982 (DCA). Subpart A implements the credit reporting provisions of the DCA; Subpart B, administrative offset; Subpart C, assessment of interest, penalties and administrative costs; and Subpart D, salary offset.

No comments were received in response to the notice of interim rulemaking with request for comments. Comments were to be submitted on or before November 14, 1994. However, two changes are made with the adoption of the interim rule as final due to changes in IRS requirements for participation in the offset program. In § 20.105 the specified minimum amounts for individual debts and business debts otherwise eligible for referral have been deleted. Section 10.106(b) is amended to delete reference to the requirement that business debts be referred to a commercial credit reporting agency.

**Publication in Final**

The Department of Labor has determined pursuant to 5 U.S.C.

553(b)(B) that good cause exists for waiving public comment on the changes to § 20.105 and § 20.106(b) set forth in this document. These changes merely reflect the change or elimination of certain IRS requirements for participation in the offset program. Therefore, public comment is unnecessary.

**Executive Order 12866**

This final rule is not classified as a "significant rule" under Executive Order 12866 on Federal regulations, because it 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 or foreign markets. Accordingly, no regulatory impact assessment is required.

**Regulatory Flexibility Act**

Because no notice of proposed rulemaking has occurred during this rulemaking, the requirements of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) pertaining to regulatory analyses do not apply.

**Paperwork Reduction Act**

This final rule is not subject to Section 3504(h) of the Paperwork Reduction Act (44 U.S.C. 3501) since it does not contain any new information collection requirements.

**List of Subjects in 19 CFR Part 20**

Government employees, Loan programs, Credit, Administrative practice and procedure, Claims.

Accordingly, the interim rule amending part 20 of title 29 of the Code of Federal Regulations which was published at 59 FR 47249 on September 15, 1994 is adopted as a final rule with the following changes:

**PART 20—FEDERAL CLAIMS COLLECTION**

1. The authority citation for Part 20 continues to read as follows:

**Authority:** 31 U.S.C. 3711 *et seq.*; Subpart D is also issued under 5 U.S.C. 5514; Subpart E is also issued under 31 U.S.C. 3720A.

2. Section 20.105 is revised to read as follows:

**§ 20.105 Minimum referral amount.**

The IRS annually establishes the minimum amount for debts otherwise eligible for referral. Minimum referral amounts are established separately for individual debts and business debts, as set forth in the memorandum of understanding. The amount referred may include the principal portion of the debt, as well as any accrued interest, penalties and/or administrative cost charges.

3. Section 20.106(b) is revised to read as follows:

**§ 20.106 Relation to other collection efforts.**

\* \* \* \* \*

(b) The debts of individuals of \$100 or more will be reported to a consumer credit reporting agency before referral for tax refund offset.

\* \* \* \* \*

Signed at Washington, DC, this 27th day of July, 1995.

**Robert B. Reich,**  
*Secretary of Labor.*

[FR Doc. 95-19876 Filed 8-10-95; 8:45 am]  
BILLING CODE 4510-23-M

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Part 165**

[CGD02-95-016]

RIN 2115-AA97

**Safety Zone; Lower Mississippi River, Mile 593.0 to Mile 597.0**

**AGENCY:** Coast Guard, DOT.  
**ACTION:** Temporary rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone on the Lower Mississippi River between mile 593.0 and mile 597.0. The zone is needed to protect vessel traffic from a collision hazard during weir dike construction operations. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port.

**EFFECTIVE DATES:** This regulation is effective from 7 a.m. on August 10, 1995, and terminates at 11:55 p.m. on September 30, 1995.

**FOR FURTHER INFORMATION CONTACT:**  
LTJG Roberts, Assistant Chief Operations Officer, Captain of the Port, 200 Jefferson Avenue, Suite 1301, Memphis, TN 38103, Phone: (901) 544-3941.

**SUPPLEMENTARY INFORMATION:**

**Background and Purpose**

At approximately 7 a.m. on August 10, 1995, the U.S. Army Corps of Engineers will commence weir dike construction operations at Lower Mississippi River mile 595.2 on the left descending bank. The construction is expected to be completed within 50 days from the commencement date. The navigable channel will be blocked during the operations. A safety zone has been established on the Lower Mississippi River from mile 593.0 to mile 597.0 in order to facilitate safe vessel passage. All vessels shall establish passing arrangements with the contact pilot aboard the M/V KATE, via VHF Marine Band Radio, Channel 13, prior to entering the safety zone and shall abide by the conditions of the arrangement. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port.

In accordance with 5 U.S.C. 553, a notice of proposed rulemaking was not published for this regulation and good cause exists for making it effective in less than 30 days after **Federal Register** publication. Publication of a notice of proposed rulemaking and delay of effective date would be contrary to the public interest because immediate action is necessary. Specifically, immediate action is necessary to facilitate construction operations during the present low water level of the river. Harm to the public or environment may result if vessel traffic is not controlled during construction operations. As a result, the Coast Guard deems it to be in the public's best interest to issue a regulation immediately.

**Regulatory Evaluation**

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this proposal to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

**Collection of Information**

This rule contains no information collection requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

**Federalism**

The Coast Guard has analyzed this rule under the principles and criteria contained in Executive Order 12612 and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

**Environment**

The Coast Guard considered the environmental impact of this rule and concluded that, under paragraph 2.B.2. of Commandant Instruction M16475.1B, this rule is categorically excluded from further environmental documentation.

**List of Subjects in 33 CFR Part 165**

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons set out in the preamble, the Coast Guard amends 33 CFR Part 165 as follows:

**PART 165—[AMENDED]**

1. The authority citation for Part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05-1(g), 6.04-1, 6.04-6, and 160.5; 49 CFR 1.46.

2. A new temporary section 165.T02-200 is added to read as follows:

**§ 165.T02-200 Safety Zone; Lower Mississippi River.**

(a) *Location.* The following area is a Safety Zone: Lower Mississippi River mile 593.0 to mile 597.0.

(b) *Effective dates.* This section is effective from 7 a.m. on August 10, 1995, and terminates at 11:55 p.m. on September 30, 1995.

(c) *Regulations.* In accordance with the general regulations in § 165.23 of this part, entry into this zone is prohibited except as authorized by the Captain of the Port. The captain of the Port, Memphis, Tennessee, will notify the maritime community of conditions affecting the area covered by this safety zone by Marine Safety Information Radio Broadcast on VHF Marine Band Radio, Channel 22 (157.1 MHz).

Dated: July 28, 1995.

**A.L. Thompson, Jr.,**  
*Commander, USCG, Captain of the Port.*  
[FR Doc. 95-19825 Filed 8-10-95; 8:45 am]

BILLING CODE 4910-14-M