

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are the subject of these corrections are under section 162(m) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8650) contain errors that are misleading and in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8650), which was the subject of FR Doc. 95-30869, is corrected as follows:

§ 1.162-27 [Corrected]

1. On page 65538, column 1, § 1.162-27 (c)(3)(ii)(A), line 2, the language "3121(a)(1) through section 3121(a)(5)(D)" is corrected to read "3121(a)(5)(A) through section 3121(a)(5)(D)".

2. On page 65543, column 2, § 1.162-27 (e)(4)(i), the last sentence is corrected to read as follows:

* * * * *

(e) * * *

(4) * * * (i) * * * The material terms include the employees eligible to receive compensation; a description of the business criteria on which the performance goal is based; and either the maximum amount of compensation that could be paid to any employee or the formula used to calculate the amount of compensation to be paid to the employee if the performance goal is attained (except that, in the case of a formula based, in whole or in part, on a percentage of salary or base pay, the maximum dollar amount of compensation that could be paid to the employee must be disclosed).

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3. On page 65544, column 3, § 1.162-27 (e)(5), second line from the bottom of the paragraph, the language "to the increase in the stock of the" is corrected to read "to the increase in the value of the stock of the".

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 96-2323 Filed 2-5-96; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF JUSTICE**Parole Commission****28 CFR Part 2****Parole Date Advancements for Substance Abuse Treatment Program Completion**

AGENCY: Parole Commission, Justice.

ACTION: Final rule.

SUMMARY: The U.S. Parole Commission is substantially revising the interim rule, published in August of last year, that added to 28 CFR 2.60 a provision whereby a parole-eligible prisoner could qualify for a special advancement of his release date by up to twelve months, if the prisoner completed a residential substance abuse treatment program and was a non-violent offender. The rule was published as an interim rule so as to permit the Commission to determine whether the statutory criteria for parole at 18 U.S.C. 4206 would permit these prisoners to receive an incentive for completion of such programs comparable to the incentive that is available under 18 U.S.C. 3621(e)(2) for prisoners serving sentences for crimes committed after November 1, 1987. (Such prisoners are not eligible for parole, but can qualify for up to twelve months of reduction in custody for completion of residential substance abuse programs). In practice, the Commission has not been able to grant advancements sufficient for the interim rule to provide the desired incentive, because parole-eligible prisoners all too frequently have serious offenses and serious prior records that preclude early release from prison. Accordingly, the interim rule has been substantially revised so that the permissible advancement for residential substance abuse program completion will be determined under the existing schedule for "superior program achievement," and not in addition to it.

EFFECTIVE DATE: March 7, 1996.

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 interim regulation was published at 60 FR 40094 (August 7, 1995). The interim rule permitted the advancement of a parole-eligible prisoner's presumptive release date by up to twelve months for successfully completing a residential substance abuse treatment program. However, the interim rule made it clear

that the Commission's decision in any case would continue to be governed by the criteria for parole at 18 U.S.C. 4206(a), which requires the Commission to ensure that release will not depreciate the seriousness of the offense or jeopardize the public welfare. The Commission stated that it needed to determine whether the interim rule could be implemented consistently with the criteria at 18 U.S.C. 4206, and that if such did not appear feasible "* * * the Commission may amend or withdraw the interim regulation." 60 FR 40095.

In practice, the Commission has found that the remaining population of parole-eligible prisoners consists of so many offenders with extremely serious offenses, serious prior records, and serious indications of future recidivism, that the advancement authorized by the interim rule could seldom be reconciled with the statutory criteria for parole. For the most part, prisoners in the parole-eligible population who qualify under the interim rule have already received appropriate advancements. The remaining population cannot be expected to produce a sufficient number of qualified applicants to justify the adoption of the interim rule as a final rule. The Commission wishes to avoid the situation in which its regulations appear to promise release date advancements which, in practice, are rarely granted.

On the other hand, the Commission does not wish to withdraw altogether the incentive for substance abuse program participation that the interim rule was intended to provide. The final rule guarantees that, upon receipt of a report from the Bureau of Prisons that the prisoner has successfully completed a residential substance abuse program of at least 500 hours, such a prison will be promptly reviewed for a possible advancement under the schedule set forth in 28 C.F.R. 2.60(e). Although this schedule authorizes advancement of less than twelve months for prisoners whose release dates require service of less than eighty-five months in prison, greater advancements are authorized for prisoners who have been required to serve eighty-five or more months in prison.

Accordingly, by considering substance abuse program completion as "superior program achievement" under § 2.60, the Commission intends to evaluate the appropriateness of such an advancement in the same manner that it considers advancements for other forms of superior program achievement, *i.e.*, by balancing the need for recognition of the prisoner's achievement against the need to avoid a grant of parole that

depreciates the seriousness of the offense or jeopardizes the public welfare. The procedural benefit of a prompt review upon program completion as opposed to postponement to the next statutory interim hearing) will constitute the Commission's special response to the completion of residential substance abuse programs. This policy determination recognizes the importance of such programs in contributing to the eventual rehabilitation of prisoners whose criminal behavior can, in some measure, can be attributed to substance abuse addiction.

Implementation

The Commission will apply this rule at any hearing or record review (including appeals submitted to the National Appeals Board) conducted on or after the effective date set forth above. If the prisoner has demonstrated superior program achievement in some other respect, and such achievement has not yet been considered for an advancement under § 2.60, any advancement will be based on the prisoner's overall record of accomplishments. If superior program achievement has already been rewarded, the advancement(s) previously granted plus the advancement for residential substance abuse program completion may not exceed the permissible reduction set forth at § 2.60(e) except in the most clearly exceptional cases (e.g., where substance abuse program completion is found to make the prisoner a more acceptable risk for parole than indicated by the Salient Factor Score).

Executive Order 12866 and Regulatory Flexibility Statement

The U.S. Parole Commission has determined that this final rule is not a significant rule within the meaning of Executive Order 12866, and the rule has, accordingly, not been reviewed by the Office of Management and Budget. The rule will not have a significant economic impact upon a substantial number of small entities, within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 605(b).

List of Subjects in 28 CFR Part 2

Administrative practice and procedure, Probation and parole, Prisoners.

The Amendment

Accordingly, the U.S. Parole Commission is adopting the following amendments to 28 CFR part 2.

PART 2—[AMENDED]

(1) The authority citation for 28 CFR part 2 continues to read as follows:

Authority: 18 U.S.C. 4203(a)(1) and 4204(a)(6).

(2) 28 CFR part 2, § 2.60 is amended by removing paragraphs (g) and (h), and by adding a final sentence to paragraph (b) to read as follows:

§ 2.60 Superior program achievement.

* * * * *

(b) * * A report from the Bureau of Prisons based upon successful completion of a residential substance abuse program of at least 500 hours will be given prompt review by the Commission for a possible advancement under this section.

* * * * *

Dated: January 29, 1996.

Jasper R. Clay, Jr.,

Vice Chairman, U.S. Parole Commission.

[FR Doc. 96-2402 Filed 2-5-96; 8:45 am]

BILLING CODE 4410-01-M

DEPARTMENT OF DEFENSE

Department of the Air Force

32 CFR Part 835

Support of Nongovernmental Test and Evaluation

AGENCY: Department of the Air Force, Department of Defense.

ACTION: Final rule; withdrawal.

SUMMARY: The Department of the Air Force is amending Title 32, Chapter VII of the CFR by removing Part 835, Support of Nongovernmental Test and Evaluation. The rule is removed since the source document, AFR 80-19, was rescinded.

EFFECTIVE DATE: February 6, 1996.

FOR FURTHER INFORMATION CONTACT: Ms. Patsy Conner, Air Force Federal Register Liaison Officer, SAF/AAIQ, 1610 Air Force Pentagon, Washington, DC 20330-1610.

SUPPLEMENTARY INFORMATION:

List of Subjects in 32 CFR Part 835

Federal buildings and facilities, Research.

Authority: 10 U.S.C. 8013

PART 835—[REMOVED]

Accordingly, 32 CFR, Chapter VII, is amended by removing Part 835.

Patsy J. Conner,

Air Force Federal Register Liaison Officer.

[FR Doc. 96-2517 Filed 2-5-96; 8:45 am]

BILLING CODE 3910-01-P

32 CFR Part 838

Air Force Systems Command Contractor Performance Assessment

AGENCY: Department of the Air Force, Department of Defense.

ACTION: Final rule; withdrawal.

SUMMARY: On August 11, 1988, the Department of the Air Force published (at 53 FR 30253) a final rule to amend 32 CFR by adding Part 838, Air Force Systems Command Contractor Performance Assessment. As a result of an Air Force reorganization, Air Force Systems Command was deactivated. Also an initiative in the Air Force to streamline and reduce Air Force publications resulted in the cancellation of the source document, Air Force Systems Command Regulation 800-54, AFSC Contractor Performance Assessment. On March 31, 1995, a final rule was published in the Federal Register entitled Federal Acquisition Regulation; Past Performance Information. On November 17, 1995, a proposed rule was published in the Federal Register entitled Defense Federal Acquisition Regulation Supplement; Past Performance. Therefore the Air Force's final rule on contractor performance assessment is withdrawn.

EFFECTIVE DATE: February 6, 1996.

FOR FURTHER INFORMATION CONTACT: Maj. Bratten, SAF/AQS, 1060 Air Force Pentagon, Washington, DC 20330-1060, telephone (703) 697-6400.

SUPPLEMENTARY INFORMATION:

List of Subjects in 32 CFR Part 838

Government contracts.

Authority: 10 U.S.C. 8013.

PART 838—[REMOVED]

Accordingly, 32 CFR, Chapter VII, is amended by removing Part 838.

Patsy J. Conner,

Air Force Federal Register Liaison Officer.

[FR Doc. 96-2514 Filed 2-5-96; 8:45 am]

BILLING CODE 3910-01-P

32 CFR Part 843

Statutory Reimbursement for Land

AGENCY: Department of the Air Force, Department of Defense.

ACTION: Final rule; withdrawal.

SUMMARY: The Department of the Air Force is amending Title 32, Chapter VII of the CFR by removing Part 843, Statutory Reimbursement for Land. The Corps of Engineers acts as the Air