

the certification basis of the airplane, and the approval must specifically refer to this AD. An alternative method of compliance that provides an acceptable level of safety may be used for any repair required by this AD if it is approved by the Boeing Commercial Airplanes Organization Designation Authorization (ODA) that has been authorized by the Manager, Seattle ACO, to make those findings.

Maintenance Program Revision

(j) Before or concurrently with doing the actions required by paragraph (g) of this AD, or within 30 days after the effective date of this AD, whichever occurs later: Revise the maintenance program by incorporating airworthiness limitations (AWL) No. 28-AWL-18 and 28-AWL-19 in Section D of Section 9 ("AIRWORTHINESS LIMITATIONS—FUEL SYSTEMS") of the Boeing 727-100/200 Airworthiness Limitations (AWLs) Document, D6-8766-AWL, Revision August 2010. The initial compliance time for AWL No. 28-AWL-18 is within 10 years after the accomplishment of paragraph (g) of this AD, or within 10 years after the effective date of this AD, whichever occurs later.

No Alternative Inspections, Inspection Intervals, or Critical Design Configuration Control Limitations (CDCCLs)

(k) After accomplishing the action specified in paragraph (j) of this AD, no alternative inspections, inspection intervals, or CDCCLs may be used unless the inspections, intervals, or CDCCLs are approved as an alternative method of compliance in accordance with the procedures specified in paragraph (l) of this AD.

Alternative Methods of Compliance (AMOCs)

(l)(1) The Manager, Seattle ACO, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in the Related Information section of this AD. Information may be e-mailed to: 9-ANM-Seattle-ACO-AMOC-Requests@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD if it is approved by the Boeing Commercial Airplanes ODA that has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

Related Information

(m) For more information about this AD, contact Louis Natsiopoulos, Aerospace Engineer, Systems and Equipment Branch, ANM-130S, FAA, Seattle Aircraft

Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; phone: 425-917-6478; fax: 425-917-6590; e-mail: elias.natsiopoulos@faa.gov.

Material Incorporated by Reference

(n) You must use Boeing Service Bulletin 727-28-0131, dated August 18, 2010; and Section 9 of the Boeing 727-100/200 Airworthiness Limitations (AWLs) Section 9, Document D6-8766-AWL, Revision August 2010; to do the actions required by this AD, unless the AD specifies otherwise. "Section 9" is referenced only in the List of Effective Pages section of the Boeing 727-100/200 AWLs Document.

(1) The Director of the Federal Register approved the incorporation by reference of the service information under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Data & Services Management, P.O. Box 3707, MC 2H-65, Seattle, Washington 98124-2207; telephone 206-544-5000, extension 1; fax 206-766-5680; e-mail me.boecom@boeing.com; Internet <https://www.myboeingfleet.com>.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425-227-1221.

(4) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at an NARA facility, call 202-741-6030, or go to http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on May 11, 2011.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF STATE

22 CFR Part 62

[Public Notice 7500]

RIN 1400-ZA20

Exchange Visitor Program

AGENCY: Department of State.

ACTION: Notice of suspension of applicability of certain requirements.

SUMMARY: The Department is temporarily suspending the application of certain requirements governing program status and on-campus and off-campus employment for J-1 Libyan students. This action is necessary to mitigate the adverse impact upon these students due to political turmoil in their home country.

DATES: This action is effective June 10, 2011, and will remain in effect until December 31, 2011.

FOR FURTHER INFORMATION CONTACT: Nicole Deaner, Senior Advisor, Private Sector Exchange, 2200 C Street NW., SA-5, 5th Floor, Washington, DC 20522; e-mail JExchanges@state.gov.

SUPPLEMENTARY INFORMATION: Recent political turmoil in Libya has affected Exchange Visitor Program college and university students studying in the United States. Many of the students dependent upon financial support originating in their home country have found themselves without funds. To ameliorate the hardship arising from this lack of financial support and facilitate these students' continued studies, the Department is suspending the application of the full course of study requirement set forth at 22 CFR 62.23(e), the application of the requirements governing student employment set forth at 22 CFR 62.23(g), and the application of the duration of participation requirements set forth at 22 CFR 62.23(h) effective June 10, 2011 until December 31, 2011. The temporary suspension of certain requirements governing program status and on-campus and off-campus employment for J-1 Libyan students does not apply to Federal Work-Study jobs.

College and university students in J-1 status whose means of financial support come from Libya and whose financial support has been disrupted, reduced, or eliminated due to turmoil in their home country may be authorized by the Responsible Officer of their academic institution to pursue full-time or part-time on-campus or off-campus employment. A reduction in the students' academic course load may also be necessary due to this employment and accordingly, such students will be deemed to be in valid J-1 Exchange Visitor Program student status if they are (i) an undergraduate student and enrolled for not less than six semester hours of academic credit or its recognized equivalent; (ii) a graduate student enrolled for not less than three hours of academic credit or its recognized equivalent; (iii) a non-degree student actively participating on not less than a half-time equivalent basis in the prescribed course of study for which the student was initially authorized J-1 student status; or (iv) a non-degree student actively pursuing English language instruction on not less than a half-time equivalent basis.

Responsible officers who authorize on-campus or off-campus employment for these students should update the

students' SEVIS record by notating in the remarks box of their electronic record: "Special Student Relief work authorization granted until December 31, 2011." If a reduced course load is also authorized due to employment, the responsible officer should also record this fact in the SEVIS record comment box as: "reduced course load authorized."

The Department's suspension of the application of the requirements set forth in 22 CFR 62.23(e), 22 CFR 62.23(g) and 22 CFR 62.23(h) for these identified students will remain in effect until December 31, 2011.

Dated: June 6, 2011.

Joseph A. Erel,

Principal Deputy Assistant Secretary, Bureau of Educational and Cultural Affairs, Department of State.

[FR Doc. 2011-14499 Filed 6-9-11; 8:45 am]

BILLING CODE 4710-05-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9528]

RIN 1545-BH32

Alternative Simplified Credit Under Section 41(c)(5)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the election and calculation of the alternative simplified credit under section 41(c)(5) of the Internal Revenue Code (Code). The final regulations affect certain taxpayers claiming the credit under section 41. These final regulations implement changes to the credit for increasing research activities under section 41 made by the Tax Relief and Health Care Act of 2006.

DATES: *Effective Date:* These regulations are effective on June 9, 2011.

Applicability Date: For dates of applicability, see §§ 1.41-6(j)(3), 1.41-8(b)(5), and 1.41-9(d).

FOR FURTHER INFORMATION CONTACT: David Selig (202) 622-3040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On June 17, 2008, the Treasury Department and the IRS published final and temporary regulations (TD 9401) in

the **Federal Register** (73 FR 34185) relating to the election and calculation of the alternative simplified credit (ASC) under section 41(c)(5). The ASC was added by the Tax Relief and Health Care Act of 2006 (Public Law 109-432, 120 Stat. 2922, December 20, 2006). A notice of proposed rulemaking cross-referencing the temporary regulations was also published in the same issue of the **Federal Register** (73 FR 34237). Written and electronic comments responding to these regulations (collectively, the 2008 regulations) were received and a public hearing was held on the 2008 regulations on September 25, 2008. After consideration of the comments received and the statements made at the public hearing, the 2008 regulations are adopted as revised by this Treasury decision.

Summary of Comments and Explanation of Changes

The 2008 regulations were issued primarily to provide guidance on the election and calculation of the ASC. Section 1.41-9T(b) of the 2008 regulations provide that an election to make or revoke the provisions of the ASC under section 41(c)(5) must be made on a timely filed (including extensions) original return for the taxable year and may not be made on an amended return. Before the issuance of the 2008 regulations, identical election procedures existed for the alternative incremental research credit (AIRC) under § 1.41-8. The 2008 regulations extended these election procedures to the ASC under § 1.41-9T. The 2008 regulations also provided that extensions of time to make or revoke the election for both the AIRC and the ASC will not be granted under § 301.9100-3. In the case of the AIRC, the 2008 regulations are of limited duration as section 41(h)(2) provides that no election under section 41(c)(4) shall apply to taxable years beginning after December 31, 2008.

Commenters stated that these provisions of the 2008 regulations are restrictive and asked that they be excluded from the final regulations.

The Treasury Department and the IRS believe that both tax administration and fairness are best served by adopting the same election procedures for the ASC that are used for the AIRC under § 1.41-8. A taxpayer may make or revoke an election each taxable year by obtaining the consent of the Commissioner. A taxpayer is deemed to have requested, and to have been granted, the consent of the Commissioner to make or revoke an election if the taxpayer completes the portion of Form 6765, "Credit for Increasing Research Activities," (or

successor form) relating to the credit determined under section 41(a)(1), the AIRC, or the ASC, as appropriate, and attaches the completed form to the taxpayer's timely filed (including extensions) original return for the year to which it applies. As is the case with a revocation of an AIRC election under § 1.41-8, an ASC election under section 41(c)(5) may not be made or revoked on an amended return. Consistent with this position, the final regulations also provide that an extension of time to make or revoke an election under sections 41(c)(4) and 41(c)(5) will not be granted under § 301.9100-3.

One commenter suggested changing the ASC short taxable year rules in the 2008 regulations to prorate short years by the number of days in the year instead of the number of months in the year. The Treasury Department and the IRS agree that calculating the ASC for short taxable years on a daily rather than a monthly basis provides a more accurate calculation and removes uncertainty as to whether and how to include a partial month in making the monthly calculation. Accordingly, the final regulations generally require that short taxable years be prorated by the number of days in the year instead of the number of months in the year for taxable years ending after June 9, 2011. Recognizing that some taxpayers may have already filed returns using a monthly calculation for a short taxable year, the final regulations also provide that returns filed for taxable years ending within a specified time period may, at the taxpayer's option, be amended to reflect the daily calculation.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. Although a substantial number of small entities may make an election under these regulations, any economic impact is minimal. This certification is based upon the fact that the information required by these regulations is already required to be maintained under the statute and current regulations. These regulations add little or no new burden to the existing requirements. Additionally, an election under these regulations generally will simplify the calculation of the credit and may result