86140 Streak cameras capable of recording events which are not initiated by the camera mechanism; and specially designed parts and accessories, n.e.c.

86140–86150 High-speed cameras having any of the following characteristics: (a) using film widths 35 mm. or narrower and capable of recording at rates in excess of 3,000 frams per second when using a steady light flow as the lighting source, and 10,000 frames per second when using flash equipment connected to the unwinding system as the light source, (b) using film width greater than 35 mm. and capable of recording in excess of 64 frames per second, or (c) capable of recording in excess of 250,000 frames per second; and specially designed parts and accessories, n.e.c.

86198 Mass spectrographs and mass spectrometers, except mass spectrometer type leak detectors; and specially parts, n.e.c.

86199 Parts (including positive ion sources), assemblies, components, and accessories, n.e.c., for mass spectrographs and mass spectrometers under No. 72952 which require a license to all Country Groups.

86199 Parts and accessories, n.e.c., for nuclear radiation dosimeters.

89927 Wire cloth sieves, all types, including electroformed, containing 95 percent or more nickel, with 60 or more sieves per linear centimeter or the equivalent thereof.

[F.R. Doc. 68-13125; Filed, Oct. 29, 1968; 8:45 a.m.]

Title 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T.D. 68-268]

PART 1—GENERAL PROVISIONS

Organizational Changes; Customs Agency Service

The purpose of the following amendment of the Customs Regulations is to effect these changes in the organization of the Customs Agency Service:

In Customs Agency Service Region No. 1, authority over investigations in the so-called "Panhandle" region of West Virginia is transferred from the office of the Customs Agent in Charge, Washington, D.C., to the Philadelphia office.

In Region No. 2 the suboffice at Key West, Fla., is closed. Jurisdiction of investigations in the Florida Keys is assumed by the Customs Agent in Charge, Miami, Fla.

In Region No. 5 a new Customs Agency Service Suboffice is established at San Luis, Ariz., with a jurisdictional area covering Yuma and Mohave Counties, Ariz.

To reflect these changes and for other purposes, the table in § 1.5 of the Customs Regulations is amended as follows:

In Customs Agency Service Region No. 1:

Under "Customs Agency Service Regions," in the column headed "Area of jurisdiction (Customs districts and foreign countries)" the area of jurisdiction of the Supervising Customs Agent, New York, is revised to read:

Portland Maine, St. Albans, Vt., Boston, Mass., Providence, R.I., Bridgeport, Conn., Ogdenburg, N.Y., Buffalo, N.Y., New York City, N.Y., Philadelphia, Pa., Baltimore, Md., Norfolk, Va., Washington, D.C., and that part of the Dominion of Canada east of 81° west longitude.

Under "Customs Agency Service Suboffices," in the column headed "Geographical jurisdiction":

1. The geographical jurisdiction of the Customs Agent in Charge, Philadelphia, is revised to read:

The State of Pennsylvania (excluding Erie County); the State of Delaware; that part of New Jersey south of but including the counties of Hunterdon, Mercer, and Monmouth; and the State of West Virginia, except the area east of U.S. Highway 219 and north of U.S. Highway 250.

2. The geographical jurisdiction of the Customs Agent in Charge, Washington, D.C., is revised to read:

Metropolitan Washington, D.C., bounded on the north by Interstate Highway 495; that part of the State of Maryland south of State Highway 4 to the Chesapeake Bay; that part of the State of Virginia north of a line drawn from the Potomac River due west through Fredericksburg to the West Virginia boundary; and that part of the State of West Virginia east of U.S. Highway 219 and north of U.S. Highway 250.

In Customs Agency Service Region No. 2:

Under "Customs Agency Service Suboffices," in the column headed "Headquarters" delete the words "Customs Agent in Charge, Key West."

In the column headed "Geographical jurisdiction":

1. The geographical jurisdiction of the Customs Agent in Charge, Miami, is revised to read:

That part of the State of Florida south of a line from Naples to Sebring to Melbourne, including the Florida Keys.

2. The geographical jurisdiction of the Customs Agent in Charge, Key West, reading "All the area covered by the Florida Keys" is deleted.

3. The geographical jurisdiction of the Customs Agent in Charge, San Juan, is revised to read:

The Commonwealth of Puerto Rico.

In Customs Agency Service Region No. 3:

Under "Customs Agency Service Regions," in the column headed "Area of jurisdiction (Customs districts and foreign countries)" the area of jurisdiction of the Supervising Customs Agent, Houston, Tex., is revised to read:

Port Arthur, Tex., Galveston, Tex., Houston, Tex., Laredo, Tex., El Paso, Tex., Republic of Mexico, Mobile, Ala., New Orleans, La.

In Customs Agency Service Region No. 5:

Under "Customs Agency Service Suboffices" in the column headed "Headquarters" insert "Customs Agent in Charge, San Luis" below "Customs Agent in Charge, Nogales."

In the column headed "Geographical jurisdiction":

1. The geographical jurisdiction of the Customs Agent in Charge, Calexico, is revised to read:

Imperial County, Calif.

2. The geographical jurisdiction of the Customs Agent in Charge, Nogales, is revised to read:

The State of Arizona, except Yuma and Mohave Counties.

3. Below the description of the geographical jurisdiction of the Customs Agent in Charge, Nogales, a description of the jurisdiction of the Customs Agent in Charge, San Luis, is inserted reading:

Yuma and Mohave Counties, Ariz.

(R.S. 251, sec. 624, 46 Stat. 759; 5 U.S.C. 301, 19 U.S.C. 66, 1624)

These amendments shall become effective upon publication in the FEDERAL REGISTER.

[SEAL] LESTER D. JOHNSON,
Commissioner of Customs.

Approved: October 22, 1968.

JOSEPH M. BOWMAN,
Assistant Secretary of the Treasury.

[F.R. Doc. 68-13161; Filed, Oct. 29, 1968; 8:47 a.m.]

Title 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Department of Health, Education, and Welfare

SUBCHAPTER C—DRUGS

PART 148z—DOXYCYCLINE

Doxycycline Hyclate Capsules

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 507, 59 Stat. 463, as amended; 21 U.S.C. 357) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120), § 148z.3(a)(1) is revised to read as follows to provide for certification of 100-milligram doxycycline hyclate capsules:

§ 148z.3 Doxycycline hyclate capsules.

(a) *Requirements for certification—*(1) *Standards of identity, strength, quality, and purity.* Doxycycline hyclate capsules are composed of doxycycline hyclate and one or more suitable and harmless lubricants and diluents enclosed in a gelatin capsule. Each capsule contains doxycycline hyclate equivalent to either 50 or 100 milligrams of doxycycline. The moisture content is not more than 5.0 percent. It passes the identity test for the presence of the doxycycline moiety. The doxycycline hyclate used conforms to the standards prescribed by § 148z.1. Each other substance used, if its name is recognized in the U.S.P. or N.F., conforms to the standards prescribed therefor by such official compendium.

* * * * *

This order provides for the certification of a new dosage size of an antibiotic

drug already being marketed. Since adequate data establishing the safety and efficacy of the new dosage size have been presented and since it is in the public interest not to delay in providing for certification of this drug, notice and public procedure and delayed effective date are not prerequisites to this promulgation.

Effective date. This order shall be effective upon publication in the FEDERAL REGISTER.

(Sec. 507, 59 Stat. 463, as amended; 21 U.S.C. 357)

Dated: October 21, 1968.

J. K. KIRK,
Associate Commissioner for Compliance.

[F.R. Doc. 68-13156; Filed, Oct. 29, 1968; 8:46 a.m.]

Title 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER A—INCOME TAX

[T.D. 6978]

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Self-employment Coverage of Ministers, Members of Religious Orders, Christian Science Practitioners, and Doctors of Medicine

In order to (1) conform the Income Tax Regulations (26 CFR Part 1) under section 1402 of the Internal Revenue Code of 1954 to section 2 of the Act of October 13, 1964 (Public Law 88-650, 78 Stat. 1076), sections 311(b) (1), (2), and (3), 331, and 341 of the Social Security Amendments of 1965 (79 Stat 381, 401, 411), and section 115(b)(1) of the Social Security Amendments of 1967 (81 Stat. 839), and (2) set forth in such Regulations section 1402(e) of such Code as amended by section 115(b)(2) of the Social Security Amendments of 1967 (81 Stat. 839), such regulations are amended as follows:

PARAGRAPH 1. Section 1.1402(c) is amended by revising paragraphs (4) and (5), and the flush material following paragraph (5), of section 1402(c), by adding a new paragraph (6) immediately after paragraph (5) of section 1402(c), and by revising the historical note. These amended and added provisions read as follows:

§ 1.1402(c) Statutory provisions; definitions; trade or business.

SEC. 1402. *Definitions.* * * *

(c) *Trade or business.* * * *

(4) The performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order;

(5) The performance of service by an individual in the exercise of his profession as a Christian Science practitioner; or

(6) The performance of service by an individual during the period for which an exemption under subsection (h) is effective with respect to him.

The provisions of paragraph (4) or (5) shall not apply to service (other than service performed by a member of a religious order who has taken a vow of poverty as a member of such order) performed by an individual unless an exemption under subsection (e) is effective with respect to him.

[Sec. 1402(c) as amended by sec. 201(c) (1), (2), and (5), and 205(e), Social Security Amendments 1954 (68 Stat. 1088, 1089, 1092); sec. 201 (e)(3) and (f), Social Security Amendments 1956 (70 Stat. 841); sec. 106(b), Social Security Amendments 1960 (74 Stat. 954); secs. 311(b) (1) and (2) and 319(a), Social Security Amendments 1965 (79 Stat. 381, 390); sec. 115(b)(1), Social Security Amendments 1967 (81 Stat. 839)]

PAR. 2. Section 1.1402(c)-1 is amended to read as follows:

§ 1.1402(c)-1 Trade or business.

In order for an individual to have net earnings from self-employment, he must carry on a trade or business, either as an individual or as a member of a partnership. Except for the exclusions discussed in §§ 1.1402(c)-2 to 1.1402(c)-7, inclusive, the term "trade or business", for the purpose of the tax on self-employment income, shall have the same meaning as when used in section 162. An individual engaged in one of the excluded activities specified in such sections of the regulations may also be engaged in carrying on activities which constitute a trade or business for purposes of the tax on self-employment income. Whether or not he is also engaged in carrying on a trade or business will be dependent upon all of the facts and circumstances in the particular case. An individual who is a crew leader, as defined in section 3121(o) (see such section and the regulations thereunder in Part 31 of this chapter (Employment Tax Regulations)), is considered to be engaged in carrying on a trade or business with respect to services performed by him after 1956 in furnishing individuals to perform agricultural labor for another person or services performed by him after 1956 as a member of the crew.

PAR. 3. Paragraph (e) of § 1.1402(c)-3 is amended to read as follows:

§ 1.1402(c)-3 Employees.

* * * * *

(e) *Ministers and members of religious orders*—(1) *Taxable years ending before 1968.* Service described in section 1402(c)(4) performed by an individual during taxable years ending before 1968 for which a certificate filed pursuant to section 1402(e) is in effect constitutes a trade or business within the meaning of section 1402(c) and § 1.1402(c)-1. See also § 1.1402(c)-5.

(2) *Taxable years ending after 1967.* Service described in section 1402(c)(4) performed by an individual during taxable years ending after 1967 constitutes a trade or business within the meaning of section 1402(c) and § 1.1402(c)-1 unless an exemption under section 1402(e) (see §§ 1.1402(e)-1A through 1.1402(e)-4A) is effective with respect to such individual for the taxable year during which the service is performed. See also § 1.1402(c)-5.

PAR. 4. Paragraphs (a), (b)(1), (c)(1), and (d) of § 1.1402(c)-5 are amended to read as follows:

§ 1.1402(c)-5 Ministers and members of religious orders.

(a) *In general*—(1) *Taxable years ending before 1968.* For taxable years ending before 1955, a duly ordained, commissioned, or licensed minister of a church or a member of a religious order is not engaged in carrying on a trade or business with respect to service performed by him in the exercise of his ministry or in the exercise of duties required by such order. However, for taxable years ending after 1954 and before 1968, any individual who is a duly ordained, commissioned, or licensed minister of a church or a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order) may elect, as provided in § 1.1402(e)(1)-1, to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to service performed by him in his capacity as such a minister or member. If such a minister or a member of a religious order makes an election pursuant to § 1.1402(e)(1)-1 he is, with respect to service performed by him in such capacity, engaged in carrying on a trade or business for each taxable year to which the election is effective. An election by a minister or member of a religious order has no application to service performed by such minister or member which is not in the exercise of his ministry or in the exercise of duties required by such order.

(2) *Taxable years ending after 1967.* For any taxable year ending after 1967, a duly ordained, commissioned, or licensed minister of a church or a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order) is engaged in carrying on a trade or business with respect to service performed by him in the exercise of his ministry or in the exercise of duties required by such order unless an exemption under section 1402(e) (see §§ 1.1402(e)-1A through 1.1402(e)-4A) is effective with respect to such individual for the taxable year during which the service is performed. An exemption which is effective with respect to a minister or a member of a religious order has no application to service performed by such minister or member which is not in the exercise of his ministry or in the exercise of duties required by such order.

(b) *Service by a minister in the exercise of his ministry.* (1) (i) A certificate of election filed by a duly ordained, commissioned, or licensed minister of a church under the provisions of § 1.1402(e)(1)-1 has application only to service performed by him in the exercise of his ministry.

(ii) An exemption under section 1402(e) (see §§ 1.1402(e)-1A through 1.1402(e)-4A) which is effective with

respect to a duly ordained, commissioned, or licensed minister of a church has application only to service performed by him in the exercise of his ministry.

* * * * *

(c) *Service by a minister not in the exercise of his ministry.* (1) (i) A certificate filed by a duly ordained, commissioned, or licensed minister of a church under the provisions of § 1.1402(e)(1)–1 has no application to service performed by him which is not in the exercise of his ministry.

(ii) An exemption under section 1402(e) (see §§ 1.1402(e)–1A through 1.1402(e)–4A) which is effective with respect to a duly ordained, commissioned, or licensed minister of a church has no application to service performed by him which is not in the exercise of his ministry.

* * * * *

(d) *Service in the exercise of duties required by a religious order*—(1) *Certificate of election.* A certificate of election filed by a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order) under the provisions of § 1.1402(e)(1)–1 has application to all duties required of him by such order.

(2) *Exemption.* An exemption under section 1402(e) (see §§ 1.1402(e)–1A through 1.1402(e)–4A) which is effective with respect to a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order) has application only to the duties required of him by such order.

(3) *Service.* For purposes of subparagraphs (1) and (2) of this paragraph, the nature or extent of the duties required of the member by the order is immaterial so long as it is a service which he is directed or required to perform by his ecclesiastical superiors.

PAR. 5. Paragraphs (a)(3) and (b) of § 1.1402(c)–6 are amended to read as follows:

§ 1.1402(c)–6 Members of certain professions.

(a) *Periods of exclusions.* * * *

(3) *Taxable years ending after 1955*—(i) *Doctors of medicine.* For taxable years ending after 1955 and before December 31, 1965, an individual is not engaged in carrying on a trade or business with respect to the performance of service in the exercise of his profession as a doctor of medicine. For taxable years ending after December 30, 1965, an individual is engaged in carrying on a trade or business with respect to the performance of service in the exercise of his profession as a doctor of medicine.

(ii) *Christian Science practitioners.* Except as provided in paragraph (b)(1) of this section, for taxable years ending after 1955 and before 1968, an individual is not engaged in carrying on a trade or business with respect to the performance of service in the exercise of his profession as a Christian Science practitioner. For provisions relating to the performance of service in taxable years ending after 1967 by an individual in the exercise of his profession as a Christian Science practitioner, see paragraph (b)(2) of this section.

(b) *Christian Science practitioner*—(1) *Certain taxable years ending before 1968; election.* For taxable years ending after 1954 and before 1968, a Christian Science practitioner may elect, as provided in § 1.1402(e)(1)–1, to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to service performed by him in the exercise of his profession as a Christian Science practitioner. If an election is made pursuant to § 1.1402(e)(1)–1, the Christian Science practitioner is, with respect to the performance of service in the exercise of such profession, engaged in carrying on a trade or business for each taxable year for which the election is effective. An election by a Christian Science practitioner has no application to service performed by him which is not in the exercise of his profession as a Christian Science practitioner.

(2) *Taxable years ending after 1967; exemption.* For a taxable year ending after 1967, a Christian Science practitioner is, with respect to the performance of service in the exercise of his profession as a Christian Science practitioner, engaged in carrying on a trade or business unless an exemption under section 1402(e) (see §§ 1.1402(e)–1A through 1.1402(e)–4A) is effective with respect to him for the taxable year during which the service is performed. An exemption which is effective with respect to a Christian Science practitioner has no application to service performed by him which is not in the exercise of his profession as a Christian Science practitioner.

* * * * *

PAR. 6. There is inserted immediately after § 1.1402(c)–6 the following new section:

§ 1.1402(c)–7 Members of religious groups opposed to insurance. [Reserved]

§§ 1.1402(e)(1), 1.1402(e)(2), 1.1402(e)(3), 1.1402(e)(4), 1.1402(e)(5), 1.1402(e)(6) [Deleted]

PAR. 7. Sections 1.1402(e)(1), 1.1402(e)(2), 1.1402(e)(3), 1.1402(e)(4), 1.1402(e)(5), and 1.1402(e)(6) are deleted.

PAR. 8. The following sections are inserted immediately after § 1.1402(d)–1:

§ 1.1402(e) Statutory provisions; definitions, ministers, members of religious orders, and Christian Science practitioners; exemption.

SEC. 1402. *Definitions.* * * *

(e) *Ministers, members of religious orders, and Christian Science practitioners*—(1) *Exemption.* Any individual who is (A) a duly ordained, commissioned, or licensed minister of a church or a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order) or (B) a Christian Science practitioner, upon filing an application (in such form and manner, and with such official, as may be prescribed by regulations made under this chapter) together with a statement that either he is conscientiously opposed to, or because of religious principles he is opposed to, the acceptance (with respect to services performed by him as such minister, member, or practitioner) of any public insurance which makes payments in the event of death, disability, old age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act), shall receive an exemption from the tax imposed by this chapter with respect to services performed by him as such minister, member, or practitioner. Notwithstanding the preceding sentence, an exemption may not be granted to an individual under this subsection if he had filed an effective waiver certificate under this section as it was in effect before its amendment in 1967.

(2) *Time for filing application.* Any individual who desires to file an application pursuant to paragraph (1) must file such application on or before whichever of the following dates is later: (A) the due date of the return (including any extension thereof) for the second taxable year for which he has net earnings from self-employment (computed without regard to subsections (c)(4) and (c)(5)) of $400 or more, any part of which was derived from the performance of service described in subsection (c)(4) or (c)(5); or (B) the due date of the return (including any extension thereof) for his second taxable year ending after 1967.

(3) *Effective date of exemption.* An exemption received by an individual pursuant to this subsection shall be effective for the first taxable year for which he has net earnings from self-employment (computed without regard to subsections (c)(4) and (c)(5)) of $400 or more, any part of which was derived from the performance of service described in subsection (c)(4) or (c)(5), and for all succeeding taxable years. An exemption received pursuant to this subsection shall be irrevocable.

[Sec. 1402(e) as added by sec. 201(c)(3), Social Security Amendments 1954 (68 Stat. 1088); as amended by secs. 1 and 2, Act of Aug. 30, 1957 (Public Law 85–239, 71 Stat. 521, 522); sec. 101, Social Security Amendments 1960 (74 Stat. 926); sec. 202(a), Social Security Amendments 1961 (75 Stat. 141); sec. 2, Act of Oct. 13, 1964 (Public Law 88–650, 78 Stat. 1076); secs. 311(b)(3), 331, and 341, Social Security Amendments 1965 (79 Stat. 381, 401, 411); sec. 102(c), Tax Adjustment Act 1966 (80 Stat. 64); sec. 115(b)(2), Social Security Amendments 1967 (81 Stat. 839)]

§ 1.1402(e)–1A Application of regulations under section 1402(e).

The regulations in §§ 1.1402(e)–2A through 1.1402(e)–4A relate to section 1402(e) as amended by section 115(b)(2) of the Social Security Amendments of 1967 (81 Stat. 839) and apply to taxable years ending after 1967. For regulations under section 1402(e) (as in effect prior to amendment by the Social Security Amendments of 1967) applicable to taxable years ending before 1968, see §§ 1.1402(e)(1)–1 through 1.1402(e)(6)–1.

§§ 1.1402(e)–2A—1.1402(e)–4A [Reserved]

PAR. 9. Section 1.1402(e)(2)–1 is amended by revising paragraphs (a)(1)(i) and (3) and (b) to read as follows:

§ 1.1402(e)(2)–1 Time limitation for filing waiver certificate.

(a) *General rule.* (1) * * *

(i) The due date of the income tax return (see section 6072), including any extension thereof (see section 6081), for his second taxable year ending after 1963; or

* * * * *

(3) The application of the rules set forth in subparagraphs (1) and (2) of this paragraph may be illustrated by the following examples:

Example (1). M was ordained as a minister in May 1963. During each of the taxable years 1963 and 1966, M, who makes his income tax returns on a calendar year basis, derives net earnings in excess of $400 from his activities as a minister. M has net earnings of $350 for each of the taxable years 1964 and 1965, $200 of which is derived from service performed by him as a minister. If M wishes to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to his service as a minister, he must file the waiver certificate on or before the due date of his income tax return for 1966, or any extension thereof.

Example (2). M, who was ordained a minister in January 1965, is employed as a toolmaker by the XYZ Corporation for the taxable years 1965 and 1966 and also engages in activities as a minister on weekends. M makes his income tax return on the basis of a calendar year. During each of the taxable years 1965 and 1966, M receives wages of $4,800 from the XYZ Corporation and derives $400 (all of which constitutes net earnings from self-employment computed as prescribed in paragraph (c) of this section) from his activities as a minister. In such case if M wishes to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to his services as a minister, he must file the waiver certificate on or before the due date of his income tax return for 1966, or any extension thereof. A waiver certificate filed after such date will be invalid. It should be noted that although by reason of section 1402(b)(1)(C) no part of the $400 for the taxable year 1965 represents "self-employment income", nevertheless the entire $400 constitutes "net earnings from self-employment" for purposes of fulfilling the requirements of section 1402(e)(2).

Example (3). M, who files his income tax returns on a calendar year basis, was ordained as a minister in June 1964. During 1964 he receives $410 for services performed in the exercise of his ministry. In addition to his ministerial services, M is engaged during the year 1964 in a mercantile venture from which he derives net earnings from self-employment in the amount of $1,000. The expenses incurred by him in connection with his ministerial services during 1964 and which are allowable deductions under chapter 1 of the Internal Revenue Code amount to $410. During 1965 and 1966, M has net earnings from self-employment in amounts of $1,200 and $1,500, respectively, and some part of each of these amounts is from the exercise of his ministry. The deductions allowed in each of the years 1965 and 1966 by chapter 1 which are attributable to the gross income derived by M from the exercise of his ministry in each of such years, respectively, do not equal or exceed such gross income in such year. If M wishes to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to his service as a minister, he must file a waiver certificate on or before the due date of his income tax return (including any extension thereof) for 1966.

Example (4). M, a licensed minister who makes his income tax returns on the basis of a calendar year, derived net earnings of $400 or more from the exercise of his ministry for two or more of the taxable years 1955 to 1965, inclusive. In such case, if M wishes to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to his services as a minister, he must file the waiver certificate on or before the due date (Apr. 15, 1966) prescribed for filing his income tax return for 1965, or any extension thereof. A waiver certificate filed after such date will be invalid.

(b) *Effect of death.* Except as provided in §§ 1.1402(e)(5)–1, 1.1402(e)(5)–2, and 1.1402(e)(6)–1, the right of an individual to file a waiver certificate shall cease from his death. Thus, except as provided in such sections, the surviving spouse, administrator, or executor of a decedent shall not be permitted to file a waiver certificate for such decedent.

* * * * *

PAR. 10. Section 1.1402(e)(3)–1 is amended by revising paragraph (c) to read as follows:

§ 1.1402(e)(3)–1 Effective date of waiver certificate.

* * * * *

(c) *Filed after due date of 1958 return*—(1) *In general.* Except as otherwise provided in § 1.1402(e)(5)–1 (applicable to certificates filed within the period Sept. 14, 1960, to Apr. 16, 1962, inclusive) and in subparagraphs (2) and (3) of this paragraph, a certificate on Form 2031 filed by an individual in accordance with the provisions of §§ 1.1402(e)(1)–1 and 1.1402(e)(2)–1, inclusive, after the due date of the return (including any extension thereof) for his second taxable year ending after 1956 shall be effective for the taxable year immediately preceding the earliest taxable year for which, at the time the certificate is filed, the period for filing a return (including any extension thereof) has not expired, and for all succeeding taxable years.

Example. M, a duly ordained minister of a church, makes his income tax returns on the basis of a calendar year. M has not been granted an extension of time for filing any return. On April 15, 1963, the due date of his income tax return for 1962, M files a waiver certificate pursuant to § 1.1402(e)(1)–1 and within the time limitation set forth in § 1.1402(e)(2)–1. On April 15, 1963, the year 1962 is the earliest taxable year for which the period for filing a return has not expired. Consequently, M's certificate is effective for 1961 and all succeeding taxable years. M must report and pay any self-employment tax due for 1961 and 1962. (The tax, if any, for 1962 is due on Apr. 15, 1963.) Inasmuch as the due date of the tax for 1961 is April 16, 1962, M must pay interest on any tax due for 1961. For provisions relating to such interest, see § 301.6601–1 of Part 301 of this chapter (Regulations on Procedure and Administration).

(2) *Filed after October 13, 1964, and on or before the due date of return for second taxable year ending after 1962.* A certificate on Form 2031 filed by an individual in accordance with the provisions of §§ 1.1402(e)(1)–1 and 1.1402(e)(2)–1, inclusive, after October 13, 1964, and on or before the due date of the return (including any extension thereof) for his second taxable year ending after 1962 (Apr. 15, 1965, in the case of a calendar year taxpayer who has not been granted an extension of time for filing his income tax return for 1964) shall be effective for his first taxable year ending after 1961 and all succeeding taxable years.

Example. M, a duly ordained minister of a church, makes his income tax returns on the basis of a calendar year. M has not been granted an extension of time for filing any return. On April 15, 1965, the due date of his income tax return for 1964, M files a waiver certificate pursuant to § 1.1402(e)(1)–1 and within the time limitation set forth in § 1.1402(e)(2)–1. M's certificate is effective for 1962 and all succeeding taxable years, and he must report and pay any self-employment tax due for 1962, 1963, and 1964. (The tax, if any, for 1964 is due on Apr. 15, 1965.) Inasmuch as the due dates of the tax for 1962 and 1963 are April 15, 1963, and April 15, 1964, respectively, M must pay interest on any tax due for 1962 or 1963. For provisions relating to such interest, see § 301.6601–1 of Part 301 of this chapter (Regulations on Procedure and Administration).

(3) *Filed after July 30, 1965, and on or before the due date of return for second taxable year ending after 1963.* A certificate on Form 2031 filed by an individual in accordance with the provisions of §§ 1.1402(e)(1)–1 and 1.1402(e)(2)–1, inclusive, after July 30, 1965, and on or before the due date of the return (including any extension thereof) for his second taxable year ending after 1963 (Apr. 15, 1966, in the case of a calendar year taxpayer who has not been granted an extension of time for filing his income tax return for 1965) shall be effective for his first taxable year ending after 1962 and all succeeding taxable years.

Example. M, a duly ordained minister of a church, makes his income tax returns on the basis of a calendar year. M has not been granted an extension of time for filing any return. On April 15, 1966, the due date of his income tax return for 1965, M files a waiver certificate pursuant to § 1.1402(e)(1)–1 and within the time limitation set forth in § 1.1402(e)(2)–1. M's certificate is effective for 1963 and all succeeding taxable years, and he must report and pay any self-employment tax due for 1963, 1964, and 1965. (The tax, if any, for 1965 is due on Apr. 15, 1966.) Inasmuch as the due dates of the tax for 1963 and 1964 are April 15, 1964, and April 15, 1965, respectively, M must pay interest on any tax due for 1963 or 1964. For provisions relating to such interest, see § 301.6601–1 of Part 301 of this chapter (Regulations on Procedure and Administration).

* * * * *

PAR. 11. A new § 1.1402(e)(5)–2 is added immediately after § 1.1402(e)(5)–1 to read as follows:

§ 1.1402(e)(5)–2 Optional provisions for certain certificates filed on or before April 17, 1967.

(a) *In general*—(1) *General rule.* Section 1402(e)(5), as amended by the Social Security Amendments of 1965, applies only in the case of a duly ordained, commissioned, or licensed minister of a church, a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order), or a Christian Science practitioner, who has derived net earnings in any taxable year ending after 1954 from the performance of service in the exercise of his ministry, in the exercise of duties required by his religious order, or in the exercise of his profession as a Christian Science practitioner, respectively, and

who has reported such earnings as self-employment income on a return filed on or before the date prescribed for filing such return (including any extension thereof).

(2) *Supplemental certificate.* Subject to the conditions stated in subparagraph (4) of this paragraph, a certificate on Form 2031 filed on or before April 15, 1966, by a minister, member of a religious order, or a Christian Science practitioner described in subparagraph (1) of this paragraph and which (but for section 1402(e)(5)(A)) is ineffective for the first taxable year ending after 1954 for which a return described in subparagraph (1) of this paragraph was filed by such individual, shall be effective for such first taxable year and for all succeeding taxable years, provided a supplemental certificate is filed by such individual or by a fiduciary acting for him or his estate, or by his survivor (within the meaning of section 205(c)(1)(C) of the Social Security Act), after July 30, 1965 (the date of enactment of the Social Security Amendments of 1965), and on or before April 17, 1967.

(3) *Certificate filed by survivor.* A survivor (within the meaning of section 205 (c)(1)(C) of the Social Security Act) of an individual who—

(i) Died on or before April 15, 1966,

(ii) Was a minister, member of a religious order, or a Christian Science practitioner described in subparagraph (1) of this paragraph,

(iii) Has filed a return as described in subparagraph (1) of this paragraph for a taxable year ending after 1954, and

(iv) Had not filed a valid waiver certificate on Form 2031,

may file a certificate on Form 2031 on behalf of such individual. The certificate must be filed after July 30, 1965 (the date of enactment of the Social Security Amendments of 1965), and on or before April 17, 1967. Subject to the conditions stated in subparagraph (4) of this paragraph, such certificate shall be effective for the first taxable year ending after 1954 for which a return, as described in subparagraph (1) of this paragraph, was filed by such individual and for all succeeding taxable years.

(4) *Applicable conditions.* A supplemental certificate referred to in subparagraph (2) of this paragraph and a certificate referred to in subparagraph (3) of this paragraph shall be effective only if the following conditions are met:

(i) The tax under section 1401 is paid on or before April 17, 1967, in respect of all self-employment income (whether or not attributable to earnings as a minister, member of a religious order, or Christian Science practitioner) for the first taxable year ending after 1954 for which the individual (by or in respect of whom the supplemental certificate or certificate is filed) has filed a return, as described in paragraph (1) of this paragraph, and for each succeeding taxable year ending before January 1, 1966; and

(ii) In any case where refund has been made of any such tax which (but for section 1402(e)(5)) is an overpayment, the amount refunded (including any interest paid under section 6611) is repaid on or before April 17, 1967. For regulations under section 6611 (relating to interest on overpayments), see § 301.6611–1 of Part 301 of this chapter (Regulations on Procedure and Administration).

(b) *Underpayment of tax.* For purposes of this section, any underpayment of the tax which is attributable to an error made in good faith will not invalidate an election which is otherwise valid.

(c) *Nonapplicability of section 6401.* Any payment or repayment described in paragraph (a)(4) of this section shall not constitute an overpayment within the meaning of section 6401 which relates to amounts treated as overpayments. For the provisions of section 6401 and the regulations thereunder, see §§ 301.6401 and 301.6401–1 of Part 301 of this chapter (Regulations on Procedure and Administration).

(d) *Applicability of §§ 1.1402(e)(5)–1 and 1.1402(e)(6)–1.* The provisions of section 1402(e) (5) and (6) (in effect prior to July 30, 1965, the date of enactment of the Social Security Amendments of 1965) and §§ 1.1402(e)(5)–1 and 1.1402(e)(6)–1 shall apply with respect to any certificate filed pursuant to such sections if a supplemental certificate is not filed with respect to such certificate as provided in this section.

Because this Treasury decision amends existing regulations merely (1) to reflect the extension of coverage under title II of the Social Security Act to services performed by a self-employed person in the exercise of his profession as a doctor of medicine, (2) to reflect certain statutory amendments made by the Social Security Amendments of 1965 (similar in many respects to prior legislative enactments) which authorized the filing, under certain specified circumstances and within prescribed periods of time which periods have now expired, of certain documents relating to coverage under title II of the Social Security Act of ministers, certain members of religious orders, and Christian Science practitioners, and (3) to incorporate therein statutory provisions (without prescribing regulations thereunder) applicable for taxable years ending after 1967 in the case of ministers, certain members of religious orders, and Christian Science practitioners, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under section 553(b) of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

(Sec. 7805, Internal Revenue Code of 1954; 68A Stat. 917; 26 U.S.C. 7805)

[SEAL] SHELDON S. COHEN,
Commissioner of Internal Revenue.

Approved: October 24, 1968.

STANLEY S. SURREY,
Assistant Secretary of the Treasury.

[F.R. Doc. 68-13162; Filed, Oct. 29, 1968; 8:47 a.m.]

Title 39—POSTAL SERVICE

Chapter I—Post Office Department

PART 141—STAMPS, ENVELOPES, AND POSTAL CARDS

Miscellaneous Amendments

The regulations of the Department in Part 141 are amended as follows:

I. In § 141.1 *Stamps (adhesive)*, paragraph (a) is revised to show the postage stamps available to the public.

§ 141.1 Stamps (adhesive).

(a) *Adhesive stamps available.*

Purpose	Form	Denomination and prices
Ordinary postage	Single or sheet	1, 2, 3, 4, 5, 6, 8, 10, 12, 13, 15, 20, 25, 30, 40, and 50 cents; $1 and $5.
	Books	20 5-cent ($1),[1] 32 6-cent and 8 1-cent ($2).
	Coil of 100	5, 6, and 25 cents: (Dispenser to hold coils of 100 stamps may be purchased for 5 cents additional.)
	Coils of 500 and 3,000	1, 2 [1], 3 [1], 4 [1], 5 and 6 cents.
	Coils of 3,000	25 cent.
Commemorative stamps	Single or sheet	Various denominations as announced.
Airmail postage (for use on airmail only. See par. (b) of this section).	Single or sheet	8, 10, 15, 20, and 25 cents.
	Books	25 8-cent ($2), [1] 40 10-cent ($4).
	Coils of 100,500 and 3,000	8 [1] and 10 cents.
Precanceled postage	Single or sheet, coils of 500 and 3,000.	Available to permit holders only. (See part 142).
Postage-due (for post office use only)	Single or sheet	1, 2, 3, 4, 5, 6, 7, 8, 10, 30, and 50 cents; $1 and $5.
Special delivery (See part 166)	Single or sheet	30 cents. Good only for special delivery fee.

[1] Will be discontinued when stock is exhausted.

* * * * *

NOTE: The corresponding Postal Manual section is 141.11.

II. Section 141.2 *Plain envelopes, postal cards, and aerogrammes,* is revised to show the availability of these items to the public.

§ 141.2 Plain envelopes, postal cards, and aerogrammes.

(a) *Plain stamped envelopes*—(1) *Envelopes available.*

Kind	Size	Denomination	Item No.	Less than 500	500	1,000
		Cent		*Each*		
Regular	6¾	6	661	$0.08	$33.55	$67.10
	10	6	161	.08	34.20	68.40
Window	6¾	6	662	----------	34.00	68.00
	10	6	162	----------	34.85	69.70
Precanceled	6¾	1.4	623	----------	10.55	21.10
	10	1.4	123	----------	11.20	22.40
Airmail	6¾	10	604	.12	53.75	107.50
	10	10	104	.12	54.40	108.80

(2) *Sales at post offices.* Only sizes 6¾ and 10 regular and airmail will be sold in less than full box lots. Boxes contain 500 envelopes.

(3) *Precanceled envelopes.* Only nonprofit organizations or associations covered in § 134.5 of this chapter may purchase 1.4 cent precanceled envelopes. Sales are made in full box lots only.

(4) *Window envelopes.* Window envelopes are sold in full box lots only. All windows are 1⅛ inches wide and 4¾ inches long and are located one-half inch from the bottom of the envelope. In size 6¾, the window is located seven-eighth inch from the left edge, in size 10 it is three-fourth inch from the left edge.

(5) *Dimensions of envelopes.*

Size 6¾---------- 3⅝ by 6½ inches.
Size 10---------- 4⅛ by 9½ inches.
(Dimensions may vary 1/16".)

(6) *Private printing of return addresses.* Stamped envelopes may be privately printed in any style, provided at least 3½ inches of clear space is left at the right end of the address side of the envelope.

(b) *Postal cards available.*

Denomination	*Description*
	Cut single cards:
5 cent------	Domestic regular single (available also in sheets of 40).
5 cent------	Domestic commemorative single.
8 cent------	Domestic air mail single.
8 cent------	Foreign regular single.
13 cent-----	Foreign air mail single.
	Double reply-paid cards:
10 cent-----	Domestic regular reply (5 cents each half).
8 cent[1]-----	Foreign regular reply (4 cents each half—for use to Canada and Mexico).
16 cents----	Foreign regular reply (8 cents each half).

[1] Revalued to 10¢ by affixing 1-cent adhesive postage stamps to each half at time of sale.

All domestic (regular and airmail) postal cards are precanceled. Postal cards in sheets for use in printing must be cut to regulation size, 3¼ x 5½ inches so that the stamp appears in the upper right corner. However, domestic regular and domestic airmail cards may be cut to 3 x 5 inches. Cases of sheet postal cards may be broken for sale. Return addresses are not printed on postal cards by the Post Office Department.

(c) *Aerogrammes.* 13 cents each. (See § 241.5 of this chapter.)

NOTE: The corresponding Postal Manual section is 141.2.

III. Section 141.3 *Printed stamped envelopes (special request)* is revised to show the new printed stamped envelopes available, and the current return address requirements for printed stamped envelopes.

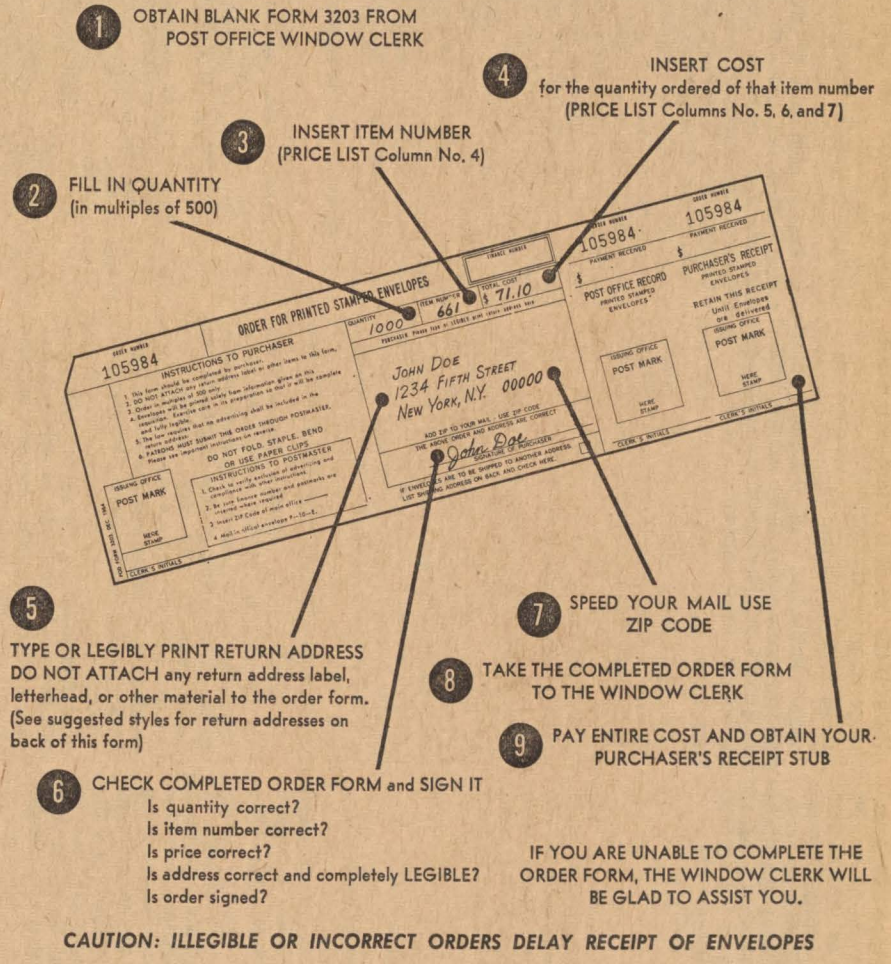
§ 141.3 Printed stamped envelopes (special request).

(a) *Printed stamped envelopes available.*

Kind	Size	Denomination	Item No.	Prices: 500 only[1]	Prices: 1,000 or more: Per 1,000	Prices: 1,000 or more: Each additional 500
		Cents				
Regular----------	6¾	6	661	$35.80	$71.10	$35.55
	10	6	161	36.45	72.40	36.20
Window----------	6¾	6	662	36.25	72.00	36.00
	10	6	162	37.10	73.70	36.85
Precanceled----------	6¾	1.4	623	12.80	25.10	12.55
	10	1.4	123	13.45	26.40	13.20
Airmail----------	6¾	10	604	56.00	111.50	55.75
	10	10	104	56.65	112.80	56.40

[1] Minimum order—Please note that the price for 500 only is more than one-half of the per-thousand price.

(b) *How to order printed stamped envelopes.* Prepare Form 3203, Order for Printed Stamped Envelopes, as illustrated below. Submit the order through the post office named in the return address. However, if undeliverable letters are to be returned to the main office of a firm in another city, envelopes may be ordered at the post office where they will be mailed.



CAUTION: ILLEGIBLE OR INCORRECT ORDERS DELAY RECEIPT OF ENVELOPES

(c) *Style of printing return addresses.* (1) The line with the name of sender and the line with the city, State, and ZIP code are printed in capital letters. The local address (street address, post office box number, etc.) and any lines of postal instruction are printed in capitals and lower-case letters.

(2) Sample style of printing:

JOHN DOE,
1234 Fifth Avenue,
New York, N.Y. 00000.

(d) *Required printing*—(1) *Local address.* The printed address must include the local address. The adequacy of the address, to insure return of undeliverable mail, will be determined by the postmaster. Only one of the following may be used:

(i) Street address.

(ii) Post office box number.

(iii) Rural route number and box number.

(iv) Name of building and room number, including street address.

(2) *Name of post office.* The printed return address must include the name of the post office or branch post office, State and ZIP code.

(e) *Optional printing*—(1) *Name.* (i) The name may be that of an individual, firm, corporation, institution, association, or society. It may include the name and title of an officer of the concern (as John Doe, Treasurer, Washington Educational Association) and such titles as M.D., D.D.S., Rev., and LL.D., when they are clearly for identification and not for advertising.

(ii) Where a name as part of the return address indicates or incidentally discloses the nature of a business or vocation, it may be printed if the name is a bona fide business name that is used in a corporate charter, copartnership agreement, or other articles of organization, or is the name under which business with the public is actually transacted.

(iii) The name of a branch or department of a business may be printed only when the other branches or departments are located at the same post office address, to insure return of undeliverable mail.

(2) *Postal instructions.* Only the postal instructions in this section may be included as part of the printed return address. The "request to return" endorsement below shall appear above the name and address. All other postal endorsements shall appear below the line with the city, State, and ZIP code. A combination of endorsement may be used.

(i) *Request to return.* A request to return undelivered mail after a specified number of days (not less than 3 and not more than 30) may be printed. If a return request is included on envelopes for third-class mail the words "Return Postage Guaranteed" must also be used. Sample printing:

After 5 days, return to

(ii) *Address correction.* A request for address correction service may be printed on mail of any class. The new address of addressee or the reason why the piece is undeliverable will be furnished. See § 158.2(d)(3) of this chapter for the charge. Sample printing:

Address Correction Requested

(iii) *Third-class mail.* On single piece rate third-class mail which is sealed (see also § 134.8 of this chapter), the following imprint must appear:

THIRD CLASS

(iv) *Return of undelivered third-class mail.* A request may be made to return undelivered third-class mail. See § 158.2(d)(1) of this chapter for the charge. Sample printing:

Return Postage Guaranteed

(v) *Forwarding third-class mail.* A request to forward third-class mail to a new address may be made. If addressee refuses to pay forwarding postage, the mail will be returned, and both forwarding and return postage will be collected from the sender. See § 158.2(d)(2) of this chapter for charges. Sample printing:

Forwarding and Return Postage Guaranteed

(f) *Prohibited printing.* No matter may be printed other than that permitted by paragraphs (d) and (e) of this section. Advertising is prohibited, as are phone numbers and Esq. Names like druggist, attorney at law and C.P.A., are not classed as titles but represent business or professional names and may not be used.

(g) *Rejection of envelopes.* Special-request envelopes may be rejected because of defective manufacture, or mistakes in printing, denomination, quality, size, etc. If the mistake was made by the purchaser, the value of the postage only will be returned. If the mistake was made by the post office or its contractor, the entire invoiced value of the envelopes will be returned.

NOTE: The corresponding Postal Manual section is 141.3.

(5 U.S.C. 301, 39 U.S.C. 501, 507, 2501–2510, 4106)

TIMOTHY J. MAY,
General Counsel.

OCTOBER 24, 1968.

[F.R. Doc. 68-13102; Filed, Oct. 29, 1968; 8:45 a.m.]

Title 42—PUBLIC HEALTH

Chapter I—Public Health Service, Department of Health, Education, and Welfare

SUBCHAPTER D—GRANTS

PART 57—GRANTS FOR CONSTRUCTION OF HEALTH RESEARCH FACILITIES (INCLUDING MENTAL RETARDATION RESEARCH FACILITIES), TEACHING FACILITIES, STUDENT LOANS, EDUCATIONAL IMPROVEMENT AND SCHOLARSHIPS

Subpart C—Health Professions Student Loans

Notice of proposed rule making, public rule making procedures and postponement of effective date have been omitted in the issuance of the following revised Subpart C—Health Professions Student Loans, which relates solely to loans to students of medicine, dentistry, osteopathy, optometry, podiatry, pharmacy, and veterinary medicine. The purpose of this revision is to clarify the procedures with regard to the making of loans from a revolving fund to public and other nonprofit schools of medicine, dentistry, osteopathy, optometry, podiatry, pharmacy, and veterinary medicine to provide all or part of the capital needed for making loans to students of such schools, and to provide for further cancellation of a portion of the loan of a borrower who engages in the practice of medicine, dentistry, osteopathy or optometry in a "rural area characterized by low family income". A number of technical or clarifying changes are also included. This revised Subpart C shall become effective on the date of publication in the FEDERAL REGISTER.

Subpart C is revised to read as follows:

Sec.
57.201 Definitions.
57.202 Eligibility of schools.
57.203 Application by school.
57.204 Agreements for Federal Capital Contributions and Federal Capital Loans.
57.205 Allotment and payment of Federal Capital Contributions and Federal Capital Loans.
57.206 Federal Capital Loan Promissory Note.
57.207 Health Professions Student Loan Funds.
57.208 Nondiscrimination.
57.209 Eligibility and selection of student loan recipients.
57.210 Maximum amount of student loan.
57.211 Evidence of student indebtedness—promissory note; security.
57.212 Payment of student loans.
57.213 Repayment and collection of student loans.
57.214 Provisions for student loan cancellations.
57.215 Records, reports, inspection.
57.216 Noncompliance.

AUTHORITY: The provisions of this Subpart C issued under secs. 215, 741, Public Health Service Act as amended, 58 Stat. 690, 80 Stat. 1230; 42 U.S.C. 216, 294a.

§ 57.201 Definitions.

As used in this subpart, the following terms shall have the following meanings:

(a) *Act.* The Public Health Service Act, as amended.

(b) *Secretary.* The Secretary of Health, Education, and Welfare or any other officer or employee of the Department of Health, Education, and Welfare to whom the authority involved may be delegated.

(c) *School.* A public or other nonprofit school of medicine, dentistry, osteopathy, optometry, podiatry, pharmacy, or veterinary medicine which provides a course of study, or a portion thereof, which leads respectively to a degree of Doctor of Medicine, Doctor of Dental Surgery or an equivalent degree, Doctor of Osteopathy, Doctor of Optometry or an equivalent degree, Doctor of Podiatry or an equivalent degree, Bachelor of Science in Pharmacy or Doctor of