

claim for refund must show the taxpayer's entire income subject to tax, whether or not the tax has been fully satisfied at the source upon a portion of such income. If the overpayment has resulted from the withholding of tax at source under chapter 3 of the Code, a statement shall be attached to the claim for refund declaring that the person making the claim is the beneficial owner of the income and showing (1) the amounts of tax withheld, with the names and post office addresses of withholding agents, (2) the name in which the tax was withheld if other than that of the taxpayer, and, if applicable, (3) facts sufficient to show that, at the time the income was derived, the taxpayer was entitled to the benefit of a reduced rate of, or exemption from, tax with respect to that income under the provisions of an income tax convention to which the United States is a party. Upon request of the Director of International Operations the taxpayer shall also submit such evidence as may be required to show that the taxpayer is the beneficial owner of the income. In no case may a claim for refund of overwithheld tax be made by a nonresident alien individual or foreign corporation if the taxpayer has received a repayment or reimbursement of such tax in accordance with paragraph (a) of § 1.1461-4 of this chapter (Income Tax Regulations). See also § 1.1464-1 of this chapter.

§ 1.6016 Statutory provisions; declarations of estimated income tax by corporations.

Sec. 6016. Declarations of estimated income tax by corporations—(a) Requirement of declaration. Every corporation subject to taxation under section 11 or 1201(a), or subchapter L of chapter 1 (relating to insurance companies), shall make a declaration of estimated tax under chapter 1 for the taxable year if its income tax imposed by section 11 or 1201(a), or such subchapter L, for such taxable year, reduced by the credits against tax provided by part IV of subchapter A of chapter 1, can reasonably be expected to exceed \$100,000.

(b) Estimated tax. For purposes of this title, in the case of a corporation, the term "estimated tax" means the excess of—

(1) The amount which the corporation estimates as the amount of the income tax imposed by section 11 or 1201(a), or subchapter L of chapter 1, whichever is applicable, over

(2) the sum of—
(A) \$100,000, and

(B) The amount which the corporation estimates as the sum of any credits against tax provided by part IV of subchapter A of chapter 1.

(c) Contents of declaration. The declaration shall contain such pertinent information as the Secretary or his delegate may by forms or regulations prescribe.

(d) Amendment of declaration. A corporation may make amendments of a declaration filed during the taxable year under regulations prescribed by the Secretary or his delegate.

(e) Short taxable year. A corporation with a taxable year of less than 12 months shall make a declaration in accordance with regulations prescribed by the Secretary or his delegate.

(f) Certain foreign corporations. For purposes of this section and section 6655, in the case of a foreign corporation subject to taxation under section 11 or 1201(a), or under subchapter L of chapter 1, the tax imposed by section 881 shall be treated as a tax imposed by section 11.

(g) Cross reference. For provisions relating to the number of amendments which must be filed, see section 6074(b). [Sec. 6016 as amended by sec. 122(d), Rev. Act 1964 (78 Stat. 29); sec. 104(1), Foreign Investors Tax Act 1966 (80 Stat. 1563); as in effect before repeal by sec. 103(a), Revenue and Expenditure Control Act 1968 (82 Stat. 260).]

§ 301.6016 Statutory provisions; declarations of estimated income tax by corporations.

Sec. 6016. Declarations of estimated income tax by corporations—(a) Requirement of declaration. Every corporation subject to taxation under section 11 or 1201(a), or subchapter L of chapter 1 (relating to insurance companies), shall make a declaration of estimated tax under chapter 1 for the taxable year if its income tax imposed by section 11 or 1201(a), or such subchapter L, for such taxable year, reduced by the credits against tax provided by part IV of subchapter A of chapter 1, can reasonably be expected to exceed \$100,000.

(b) Estimated tax. For purposes of this title, in the case of a corporation, the term "estimated tax" means the excess of—

(1) The amount which the corporation estimates as the amount of the income tax imposed by section 11 or 1201(a), or subchapter L of chapter 1, whichever is applicable, over

(2) The sum of—
(A) \$100,000, and

(B) The amount which the corporation estimates as the sum of any credits against tax provided by part IV of subchapter A of chapter 1.

(c) Contents of declaration. The declaration shall contain such pertinent information as the Secretary or his delegate may by forms or regulations prescribe.

(d) Amendment of declaration. A corporation may make amendments of a declaration filed during the taxable year under regulations prescribed by the Secretary or his delegate.

(e) Short taxable year. A corporation with a taxable year of less than 12 months shall make a declaration in accordance with regulations prescribed by the Secretary or his delegate.

(f) Certain foreign corporations. For purposes of this section and section 6655, in the case of a foreign corporation subject to taxation under section 11 or 1201(a), or under subchapter L of chapter 1, the tax imposed by section 881 shall be treated as a tax imposed by section 11.

(g) Cross reference. For provisions relating to the number of amendments which must be filed, see section 6074(b).

(Sec. 6016 as amended by sec. 122(d), Rev. Act 1964 (78 Stat. 29); sec. 104(1), Foreign Investors Tax Act 1966 (80 Stat. 1563); as in effect before repeal by sec. 103(a), Revenue and Expenditure Control Act 1968 (82 Stat. 260).)

[FR Doc.73-25258 Filed 11-27-73;8:45 am]

**Title 28—Judicial Administration
CHAPTER I—DEPARTMENT OF JUSTICE
[Order 554-73]**

**PART 0—ORGANIZATION OF THE
DEPARTMENT OF JUSTICE
Subpart G-1—Office of Watergate Special
Prosecution Force**

By virtue of the authority vested in me by 28 U.S.C. 509, 510 and 5 U.S.C. 301, the last sentence of the fourth paragraph of the Appendix to Subpart G-1 is amended to read as follows:

In accordance with assurances given by the President to the Attorney General that the President will not exercise his Constitutional powers to effect the discharge of the Special Prosecutor or to limit the independence that he is hereby given, (1) the Special Prosecutor will not be removed from his duties except for extraordinary improprieties on his part and without the President's first consulting the Majority and the Minority Leaders and Chairmen and ranking Minority Members of the Judiciary Committees of the Senate and House of Representatives and ascertaining that their consensus is in accord with his proposed action, and (2) the jurisdiction of the Special Prosecutor will not be limited without the President's first consulting with such Members of Congress and ascertaining that their consensus is in accord with his proposed action.

Dated: November 19, 1973.

ROBERT H. BORK,
Acting Attorney General.

[FR Doc.73-25145 Filed 11-27-73;8:45 am]

[Order 555-73]

**PART 0—ORGANIZATION OF THE
DEPARTMENT OF JUSTICE
Subpart I—Civil Division**

INTERNATIONAL JUDICIAL ASSISTANCE

This order centralizes in the Civil Division functions relating to processing requests for international judicial assistance. Its purpose is to formalize and publish the existing practice of referring such requests to the Civil Division for processing.

By virtue of the authority vested in me by 5 U.S.C. 301 and 28 U.S.C. 509, 510, and 515-519, Executive Order No. 11698 of January 19, 1973, and Executive Order No. 11471 of May 28, 1969, as modified by the Secretary of State on October 18, 1973 to effect the designation of the Department of Justice as "Central Authority" under the Convention on the Service Abroad of Judicial and Extrajudicial Documents, a new § 0.49 is added to Subpart I of Part 0 of 28 CFR Chapter I to read as follows:

§ 0.49 International Judicial Assistance.

The Assistant Attorney General in charge of the Civil Division shall direct and supervise the following functions:

(a) The functions of the "Central Authority" under the Convention between the United States and other Governments on the Taking of Evidence Abroad in Civil and Commercial Matters, TIAS 7444, which entered into force on October 7, 1972.

(b) The functions of the "Central Authority" under the Convention between the United States and other Governments on the Service Abroad of Judicial and Extrajudicial Documents, TIAS 6638, which entered into force on February 10, 1969.

(c) To receive letters of requests issued by foreign and international judicial authorities which are referred to the Department of Justice through diplomatic or other governmental channels, and to transmit them to the appropriate courts or officers in the United States for execution.

(d) To receive and transmit through proper channels letters of request addressed by courts in the United States to foreign tribunals in connection with litigation to which the United States is a party.

Dated: November 19, 1973.

ROBERT H. BORK,
Acting Attorney General.

[FR Doc. 73-25146 Filed 11-27-73; 8:45 am]

[Order 556-73]

PART 16—PRODUCTION OR DISCLOSURE OF MATERIAL OR INFORMATION

Subpart C—Production of FBI Identification Records in Response to Written Requests by Subjects Thereof

By order dated September 24, 1973, the Attorney General of the United States directed that the Federal Bureau of Investigation, hereinafter referred to as the FBI, publish rules for the dissemination of arrest and conviction records to the subjects of such records upon request. This order resulted from a determination that 28 U.S.C. 534 does not prohibit the subjects of arrest and conviction records from having access to those records. In accordance with the Attorney General's order, the FBI will release to the subjects of identification records copies of such records upon submission of a written request, satisfactory proof of identity of the person whose identification record is requested and a processing fee of five dollars.

Since the FBI Identification Division is not the source of the data appearing in identification records, and obtains all data thereon from fingerprint cards or related identification forms submitted to the FBI by local, state, and Federal agencies, the responsibility for authentication and correction of such data rests upon the contributing agencies. Therefore, the rules set forth for changing, correcting or updating such data require that the subject of an identification record make application to the original contributing agency in order to correct the deficiency complained of.

The relevant provisions of the Administrative Procedure Act (5 U.S.C. 553)

requiring notice of proposed rule making, opportunity for public participation and delay in effective date are inapplicable because the material contained herein relates to the interpretation of 28 U.S.C. 534 as allowing the granting of an exemption to subjects of identification records and relief of prior administrative restrictions on dissemination of such records to them. Furthermore, it is deemed in the public interest that there be no delay in effective date of availability of identification records to the subjects thereof.

By virtue of the order of the Attorney General, dated September 24, 1973, and pursuant to the authority delegated to the Director, FBI by 28 CFR 0.85(b), Part 16 of 28 CFR Chapter I, is amended by adding the following new Subpart C:

§ 16.30 Purpose and scope.

This subpart contains the regulations of the Federal Bureau of Investigation, hereafter referred to as the FBI, concerning procedures to be followed when the subject of an identification record requests production thereof. It also contains the procedures for obtaining any change, correction or updating of such record.

§ 16.31 Definition of identification record.

An FBI identification record, often referred to as a "rap sheet," is a listing of fingerprints submitted to and retained by the FBI in connection with arrests and, in certain instances, fingerprints submitted in connection with employment, naturalization or military service. The identification record includes the name of the agency or institution which submitted the fingerprints to the FBI. If the fingerprints submitted to the FBI concern a criminal offense, the identification record includes the date arrested or received, arrest charge information and disposition data concerning the arrest if known to the FBI. All such data included in an identification record are obtained from the contributing local, State and Federal agencies. The FBI Identification Division is not the source of such data reflected on an identification record.

§ 16.32 Procedure to obtain an identification record.

The subject of an identification record may obtain a copy thereof by submitting a written request via the United States mails directly to the FBI, Identification Division, Washington, D.C. 20537, or may present his written request in person during regular business hours to the FBI Identification Division, Second and D Streets SW., Washington, D.C. Such request must be accompanied by satisfactory proof of identity, which shall consist of name, date and place of birth and a set of rolled-in ink fingerprint impressions taken upon fingerprint cards or forms commonly utilized for applicant or law enforcement purposes by law enforcement agencies.

§ 16.33 Fee for provision of identification record.

Each written request for production of an identification record must be accom-

panied by a fee of five dollars (\$5.00) in the form of a certified check or money order, payable to the Treasurer of the United States. This fee is established pursuant to the provisions of 31 U.S.C. 483a and is based upon the clerical time beyond the first quarter hour to be spent in searching, identifying and reproducing each identification record requested, at the rate of \$1.25 per quarter hour, as specified in § 16.9. Any request for waiver of fee shall accompany the original request for the identification record and shall include a claim and proof of indigency. Consideration will be given to waiving the fee in such cases.

§ 16.34 Procedure to obtain change, correction or updating of identification records.

If, after reviewing his identification record, the subject thereof believes that it is incorrect or incomplete in any respect and wishes changes, correction or updating of the alleged deficiency, he must make application directly to the contributor of the questioned information. Upon the receipt of an official communication directly from the agency which contributed the original information the FBI Identification Division will make any changes necessary in accordance with the information supplied by the agency.

CLARENCE M. KELLEY,
Director,
Federal Bureau of Investigation.

NOVEMBER 21, 1973.

[FR Doc. 73-25198 Filed 11-27-73; 8:45 am]

Title 40—Protection of Environment

CHAPTER 1—ENVIRONMENTAL PROTECTION AGENCY

PART 5—TUITION FEES FOR DIRECT TRAINING

This document announces a revision in policy of charging tuition fees for attendance at technical and managerial training courses conducted by the Environmental Protection Agency under its programs in air, water, water hygiene, solid wastes, radiation, and pesticides. (See 37 FR 11059, June 2, 1972.) Inasmuch as this revision relates to agency management and in view of the subject matter, notice of proposed rulemaking and public comment were considered unnecessary.

Sec.

- 5.1 Establishment of fees.
- 5.2 Definitions.
- 5.3 Schedule of fees.
- 5.4 Registration of offices.
- 5.5 Procedure for payment.
- 5.6 Refunds.
- 5.7 Waivers.
- 5.8 Appeal of waiver denial.

AUTHORITY: Title V, 65 Stat. 290 (31 U.S.C. 483a).

§ 5.1 Establishment of fees.

The Environmental Protection Agency shall charge the revised schedule of tuition fees for all persons attending EPA direct training courses which commence on or after January 1, 1974.

§ 5.2 Definitions.

"Direct Training" means all technical and managerial training conducted directly by EPA for personnel of State and local governmental agencies, other Federal agencies, private industries, universities, and other non-EPA agencies and organizations.

"Registration office" means any of the several offices in EPA which have been designated to receive applications for attendance at direct training courses. (See § 5.4 for a listing of such courses.)

§ 5.3 Schedule of fees.

Tuition fees for direct training will be established within the range of \$15 to \$70 per training day depending upon whether the course is predominantly a laboratory, lecture, or survey course, or a course with other similar variables. Each cognitive program and regional office will announce the tuition fee at the time the date for offering the course is announced. As a transition easement, tuition fees for all State and local government employees are established at a maximum of \$25 per training day regardless of type of course until July 1, 1974. After that date they are to pay the full fee. Charges for field courses taught by EPA instructors are for actual expenses on a per course basis. Complete tuition fee schedules may be obtained from the registration offices listed in § 5.4. Tuition fees will be subject to change either upward or downward, based on actual experience under the system.

§ 5.4 Registration offices.

Direct training programs are offered by both EPA national program offices and regional EPA offices. Listed in this Section are the EPA national program offices and regional offices to which applications are to be sent. The proper registration office may be determined from the specific course announcement.

NATIONAL PROGRAM OFFICES

AIR PROGRAM

Direct Training Registration Office, Office of Air Programs, Research Triangle Park, North Carolina 27717.

WASTE WATER TREATMENT PROGRAM

Direct Training Registration Office, National Training Center, Robert A. Taft Sanitary Engineering Center, Environmental Protection Agency, 4676 Columbia Parkway, Cincinnati, Ohio 45226.

WATER SUPPLY TREATMENT PROGRAM

Direct Training Registration Office, Environmental Protection Agency, 4676 Columbia Parkway, Cincinnati, Ohio 45226.

SOLID WASTE MANAGEMENT PROGRAM

U.S. Environmental Protection Agency, Office of Solid Waste Management Programs, Washington, D.C. 20460.

RADIATION PROGRAM

U.S. Environmental Protection Agency, Office of Radiation Programs, Washington, D.C. 20460.

PESTICIDES PROGRAM

U.S. Environmental Protection Agency, Office of Pesticides Programs, Washington, D.C. 20460.

REGIONAL EPA OFFICES

EPA, Regional Manpower Office, Region I, JFK Federal Building—Room 2303, Boston, Massachusetts 02203.

EPA, Regional Manpower Office, Region II, 26 Federal Plaza, Room 845D, New York, New York 10007.

EPA, Regional Manpower Office, Region III, Sixth and Walnut Streets, Philadelphia, Pennsylvania 19106.

EPA, Regional Manpower Office, Region IV, 1421 Peachtree Street, NE, 4th floor, Atlanta, Georgia 30309.

EPA, Regional Manpower Office, Region V, 1 North Wacker Drive, Chicago, Illinois 60606.

EPA, Regional Manpower Office, Region VI, 1600 Patterson, Suite 1100, Dallas, Texas 75201.

EPA, Regional Manpower Office, Region VII, Room 249, 1735 Baltimore Avenue, Kansas City, Missouri 64108.

EPA, Regional Manpower Office, Region VIII, Suite 900, 1860 Lincoln Street, Denver, Colorado 80203.

EPA, Regional Manpower Office, Region IX, 100 California Street, San Francisco, California 94111.

EPA, Regional Manpower Office, Region X, 1200 Sixth Avenue, Seattle, Washington 98101.

§ 5.5 Procedure for payment.

Applications for direct training courses shall be completed and submitted in accordance with the instructions issued by the respective national program and/or regional offices. Fee payment in the amount indicated by the course announcement shall accompany completed applications (except in the case of waiver requests as described in § 5.7). All applications for field courses will be submitted in a timely manner by the sponsoring agency. Expenses will be noted and charges assessed the sponsoring agency after the course is conducted. The charge will be payable upon submission. All applicants shall make payment by check, payable to the U.S. Environmental Protection Agency, except applicants from Federal, State, and local agencies may send a purchase order of other acceptable financial commitment. Such financial commitment statements shall include information as to the agency and account number to be charged and other necessary information for billing purposes.

§ 5.6 Refunds.

An applicant may withdraw his application and receive full reimbursement of his fee provided that he notifies the appropriate registration office in writing no later than 10 days before commencement of the course for which he has registered.

§ 5.7 Waiver of fee.

Waivers of the full tuition fee may be granted on a limited basis. Each waiver request must be justified and considered by cognitive EPA units on: (1) severity of the pollution problem in the area in which the applicant employee is working; (2) bona-fide administrative or legal constraints of the applicant agency to pay the reduced fee; (3) service, resulting from the training that will be provided as a benefit to the Federal Government. No waivers will be granted for field courses. Waivers are provided as a tran-

sitional easement for exceptional cases and will not be granted after July 1, 1975.

§ 5.8 Appeal of waiver denial.

Waiver denials may be appealed to the Office of Education and Manpower Planning, Washington, D.C. 20460, to adjudicate and expedite agency review. Appeal submissions should include copies of original application and justification for waiver, EPA registration office denial correspondence, and other pertinent information supporting the request for waiver.

Effective date.—January 1, 1974.

Dated: November 19, 1973.

JOHN QUARLES,
Acting Administrator.

[FR Doc.73-25109 Filed 11-27-73; 8:45 am]

SUBCHAPTER C—AIR PROGRAMS

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Approval of Plan Revision for Massachusetts

On May 31, 1972 (37 FR 10432), pursuant to section 110 of the Clean Air Act and 40 CFR Part 51, the Administrator approved portions of a State plan for implementation of the National Ambient Air Quality Standards in the State of Massachusetts. This publication contains the Administrator's approval of a revision to that plan.

Massachusetts, after notice and public hearing, submitted a proposed revision to its implementation plan in the Metropolitan Boston Intrastate Air Quality Control Region which will allow the use of 1% sulfur content fuel at thirteen facilities operated by the Boston Housing Authority from November 15, 1973, to May 15, 1974. It has been estimated that about 220,000 barrels of this fuel will be required to heat these facilities, and the Boston Housing Authority has been unsuccessful in obtaining conforming fuel for these locations beyond November 15, 1973.

The Administrator has determined that this revision is consistent with the requirements of the Clean Air Act and 40 CFR Part 51. Accordingly it is approved in the table below. It is the Administrator's understanding that the Boston Housing Authority will submit an acceptable energy conservation program to the Massachusetts Department of Public Health within thirty days from the effective date of this approval, that this program will be included within the variance approved below, and that as such it will be an enforceable portion of the Massachusetts implementation plan. The approval below is effective on November 15, 1973.

The Agency finds that good cause exists for not publishing the actions as a notice of proposed rule making and for making them effective immediately for the following reasons:

1. The emergency nature of the current fuel shortage requires that the affected source know immediately the fuel restrictions applicable to it under the Massachusetts implementation plan so