blemished with scab, hail injury, discoloration, scar tissue or other abnormality. A cherry showing skin discoloration (other than scald) having an aggregate area exceeding that of a circle 9/32 inch in diameter is considered to be blemished. A cherry showing discoloration of any area but extending into the fruit tissue is also considered to be blemished.

* * * * *

Any person who will be adversely affected by the foregoing order may at any time on or before February 4, 1974, file with the Hearing Clerk, Food and Drug Administration, Rm. 6-86, 5600 Fishers Lane, Rockville, MD 20852, written objections thereto. Objections shall show wherein the person filing will be adversely affected by the order, specify with particularity the provisions of the order deemed objectionable, and state the grounds for the objections. If a hearing is requested, the objections shall state the issues for the hearing, shall be supported by grounds factually and legally sufficient to justify the relief sought, and shall include a detailed description and analysis of the factual information intended to be presented in support of the objections in the event that a hearing is held. Objections may be accompanied by a memorandum or brief in support thereof. Six copies of all documents shall be filed. Received objections may be seen in the above office during working hours, Monday through Friday.

Effective date. This order shall become effective March 4, 1974, except as to any provisions that may be stayed by the filing of proper objections. Notice of the filing of objections or lack thereof will be given by publication in the FEDERAL REGISTER.

(Secs. 401, 701, 52 Stat. 1046, 1055-1056, as amended by 70 Stat. 919, 72 Stat. 948 (21 U.S.C. 341, 371).

Dated: December 21, 1973.

WILLIAM F. RANDOLPH,
Acting Associate Commissioner for Compliance.

[FR Doc.74-141 Filed 1-2-74;8:45 am]

PART 121—FOOD ADDITIVES

Ethoxylated Mono- and Diglycerides for use as an Emulsifier in Foods

The Commissioner of Food and Drugs, having evaluated the data in a petition (FAP 0A2562) filed by Glidden-Durkee Division, SCM Corp., 900 Union Commerce Bldg., Cleveland, OH 44115, and other relevant material, concludes that the food additive regulations should be amended, as set forth below, to provide for the additional safe use of ethoxylated mono- and diglycerides as an emulsifier in cakes and cake mixes, in whipped vegetable oil toppings and topping mixes, in icings and icing mixes, in non-standardized frozen desserts, and in solid-state, edible vegetable fat-water emulsions intended for use as substitutes for milk or cream in beverage coffee.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(c)(1), 72 Stat. 1786; (21 U.S.C. 348(c)(1))) and under authority delegated to the Commissioner (21 CFR 2.120), § 121.1221(c) is revised to read as follows:

§ 121.1221 Ethoxylated mono- and diglycerides (polyoxyethylene (20) mono- and diglycerides of fatty acids).

* * * * *

(c) The additive is used or intended for use as follows:

Use	*Limitations*
1. As a dough conditioner in yeast-leavened bakery products.	Not to exceed 0.5 percent by weight of the flour used.
2. As an emulsifier in cakes and cake mixes.	Not to exceed 0.5 percent by weight of the dry ingredients.
3. As an emulsifier in whipped vegetable oil toppings and topping mixes.	Not to exceed 0.45 percent by weight of the finished whipped vegetable oil toppings.
4. As an emulsifier in icings and icing mixes.	Not to exceed 0.5 percent by weight of the finished icings.
5. As an emulsifier in non-standardized frozen desserts.	Not to exceed 0.2 percent by weight of the finished frozen desserts.
6. As an emulsifier in solid-state, edible vegetable fat-water emulsions intended for use as substitutes for milk or cream in beverage coffee.	Not to exceed 0.4 percent by weight of the finished vegetable fat-water emulsions.

Any person who will be adversely affected by the foregoing order may at any time on or before February 4, 1974 file with the Hearing Clerk, Food and Drug Administration, Rm. 6-86, 5600 Fishers Lane, Rockville, MD 20852, written objections thereto. Objections shall show wherein the person filing will be adversely affected by the order, specify with particularity the provisions of the order deemed objectionable, and state the grounds for the objections. If a hearing is requested, the objections shall state the issues for the hearing, shall be supported by grounds factually and legally sufficient to justfy the relief sought, and shall include a detailed description and analysis of the factual information intended to be presented in support of the objections in the event that a hearing is held. Objections may be accompanied by a memorandum or brief in support thereof. Six copies of all documents shall be filed. Received objections may be seen in the above office during working hours, Monday through Friday.

Effective date. This order shall become effective-on January 3, 1974.

(Sec. 409(c)(1), 72 Stat. 1786; (21 U.S.C. 348(c)(1)).)

Dated: December 21, 1973.

WILLIAM F. RANDOLPH,
Acting Associate Commissioner for Compliance.

[FR Doc.74-138 Filed 1-2-74;8:45 am]

SUBCHAPTER C—DRUGS

PART 135a—NEW ANIMAL DRUGS FOR OPTHALMIC AND TOPICAL USE

Fenthion

The Commissioner of Food and Drugs has evaluated a supplemental new animal drug application (34-641V) filed by Chemagro, Division of Baychem Corp., Post Office Box 4913, Kansas City, Mo. 64120, proposing safe and effective use of 3 percent fenthion pour-on formulation for the control of lice in cattle. The supplemental application is approved.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 512(i), 82 Stat. 347; (21 U.S.C. 360b(i))) and under authority delegated to the Commissioner (21 CFR 2.120), § 135a.7 is amended by revising paragraph (f) to read as follows:

§ 135a.7 Fenthion.

* * * * *

(f) *Conditions of use.* (1) The drug is used as a pour-on formulation for the control of grubs and lice in beef and nonlactating dairy cattle.

(2) It is used at the rate of one-half fluid ounce per 100 pounds of body weight placed on the backline of the animal. Only one application per season should be made for grub control and this will also provide initial control of lice. A second application for lice control may be made if animals become reinfested, but no sooner than 35 days after the first treatment. Proper timing of treatment is important for grub control; cattle should be treated as soon as possible after heal fly activity ceases. Cattle should not be slaughtered within 35 days following a single treatment. If a second application is made for lice control, cattle shoud not be slaughtered within 45 days of the second treatment. The drug must not be used within 28 days of freshening of dairy cattle. If freshening should occur within 28 days after treatment, do not use milk as human food for the balance of the 28-day interval. Do not treat lactating dairy cattle; calves less than 3 months old; or sick, convalescent, or stressed livestock. Do not treat cattle for 10 days before or after shipping, weaning, or dehorning or after exposure to contagious or infectious diseases.

Effective date. This order shall be effective January 3, 1974.

(Sec. 512(i), 82 Stat. 347; 21 U.S.C. 360b(i).)

Dated: December 21, 1973.

C. D. VAN HOUWELING,
Director, Bureau of Veterinary Medicine.

[FR Doc.74-139; Filed 1-2-74; 8:45 am]

PART 135b—NEW ANIMAL DRUGS FOR IMPLANTATION OR INJECTION

Chloral Hydrate, Pentobarbital, and Magnesium Sulfate

The Commissioner of Food and Drugs has evaluated a new animal drug application (46-789V filed by Fort Dodge Laboratories, Fort Dodge, IA 50501, propos-

ing revised labeling for safe and effective use of chloral hydrate, pentobarbital, and magnesium sulfate in sterile aqueous solution for intravenous use in cattle and horses as a general anesthetic. The application is approved.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 512(i), 82 Stat. 347; (21 U.S.C. 360b(i))) and under authority delegated to the Commissioner (21 CFR 2.120), Part 135b is amended in § 135b.57 by revising the section heading; by redesignating existing paragraphs (a), (b), and (c)(1), (2), and (3) as paragraph (a)(1), (2), and (3)(i), (ii), and (iii), respectively; and by adding a new paragraph (b). As revised, § 135b.57 reads as follows:

§ 135b.57 Chloral hydrate, pentobarbital, and magnesium sulfate sterile aqueous solution.

(a)(1) *Specifications.* Chloral hydrate, pentobarbital, and magnesium sulfate injection contains 42.51 mg of chloral hydrate, 9.72 mg of pentobarbital, and 21.25 mg of magnesium sulfate in each milliliter of sterile aqueous solution containing water, 44.34 percent propylene glycol, and 11.5 percent alcohol.

(2) *Sponsor.* See code No. 062 in § 135.501(c) of this chapter.

(3) *Conditions of use.* (i) It is used for general anesthesia, and as a sedative-relaxant in cattle and horses.

(ii) For intravenous use only. The drug is administered at a dosage level of 20–50 ml/100 lb of body weight for general anesthesia. It is administered intravenously via gravity flow until the desired effect is produced as indicated by rate and depth of respirations, muscle tone, and corneal reflex. Due to the weight of the rumen contents, cattle usually require a lower dosage on the basis of body weight. When used as a sedative-relaxant, it is administered at a level of one-fourth to one-half of the anesthetic dosage level.

(iii) Federal law restricts this drug to use by or on the order of a licensed veterinarian.

(b)(1) *Specifications.* Chloral hydrate, pentobarbital, and magnesium sulfate sterile aqueous solution contains 42.5 milligrams of chloral hydrate, 8.86 milligrams of pentobarbital, and 21.2 milligrams of magnesium sulfate in each milliliter of sterile aqueous solution containing water, 33.8 percent propylene glycol, and 14.25 percent ethyl alcohol.

(2) *Sponsor.* See code No. 017 in § 135.501(c) of this chapter.

(3) *Conditions of use.* (i) It is used for general anesthesia and as a sedative-relaxant in cattle and horses.

(ii) For intravenous use only. The drug is administered at a dosage level of 20 to 50 milliliters per 100 pounds of body weight for general anesthesia until the desired effect is produced. Cattle usually require a lower dosage on the basis of body weight. When used as a sedative-relaxant, it is administered at a level of one-fourth to one-half of the anesthetic dosage level.

(iii) Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Effective date. This order shall be effective January 3, 1974.

(Sec. 512(i), 82 Stat. 347; (21 U.S.C. 360b(i)).)

Dated: December 21, 1973.

C. D. VAN HOUWELING,
Director, Bureau of Veterinary Medicine.

[FR Doc.74-140 Filed 1-2-74;8:45 am]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER B—ESTATE AND GIFT TAXES

[T.D. 7302]

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

Place for Filing Estate and Gift Tax Returns With Respect to Certain Nonresidents and Issuance of Transfer Certificates

This document contains amendments to the Estate Tax Regulations (26 CFR Part 20) under section 6091 of the Internal Revenue Code of 1954 and to the Gift Tax Regulations (26 CFR Part 25) under section 6091 of such Code in order to provide revised rules relating to the place for filing estate and gift tax returns with respect to certain nonresidents. Further, an amendment to the Estate Tax Regulations (26 CFR Part 20) under section 6325 of the Internal Revenue Code of 1954 provides authorization for the service center director to issue transfer certificates in nonresident estates in certain cases.

Under § 20.6091–1(b) of the existing regulations, an estate tax return required to be filed under section 6018 of the Code must be filed with the Director of International Operations, Washington, D.C., if the decedent was not domiciled in the United States at the time of his death. However, the instructions for the estate tax return required to be filed with respect to a nonresident citizen or a nonresident alien (Forms 706 and 706NA, respectively) presently provide that the return is to be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania. The amendments made by this document would conform the regulations to the instructions issued with respect to the estate tax returns.

Because the amendments merely direct the taxpayer to file at the place designated by the instructions for the applicable forms, no effective date is provided with respect to the revised rules. Accordingly, estate tax returns heretofore or hereafter filed with the service center in accordance with the instructions to the form are considered to be filed at the proper place. Further, estate tax returns heretofore filed with the Director of International Operations in accordance with the regulations are considered to have been filed at the proper place.

The amendments also provide authorization for the service center director, in addition to the district director, to issue transfer certificates in the case of nonresidents where the tax imposed upon the estate is fully discharged or provided for. The amendments do not extend the authorization to issue such transfer certificates to the service center director in cases where the tax has not been fully discharged.

Under § 25.6091–1(c) of the existing regulations, a gift tax return required to be filed under section 6019 of the Code must be filed with the Director of International Operations, or in accordance with the applicable instructions to the form, if the donor is a nonresident who does not have a principal place of business which is located in an internal revenue district. The instructions for the gift tax return (Form 709) presently provide that the returns for such nonresidents are to be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania. The regulations are amended by this document to specifically refer to the service center as the proper place for filing gift tax returns for such nonresident donors.

In order to revise the rules relating to the place for filing estate and gift tax returns of nonresidents and the issuance of transfer certificates, the Estate Tax Regulations (26 CFR Part 20) under sections 6091 and 6325 of the Internal Revenue Code of 1954 and the Gift Tax Regulations (26 CFR Part 25) under section 6091 of such Code are hereby amended as follows:

ESTATE TAX REGULATIONS (26 CFR PART 20)

PARAGRAPH 1. Paragraph (b) of § 20.6091–1 is amended to read as follows:

§ 20.6091–1 Place for filing returns or other documents.

* * * * *

(b) *Non-U.S. domiciliaries.* If the decedent was not domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036–1 in the case of the estate of a decedent dying before January 1, 1971, and the estate tax return required by § 20.6018–1 shall be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania or the Director of International Operations, Washington, D.C., depending upon the place designated on the return form or in the instructions issued with respect to such form. This paragraph applies whether or not the decedent was a citizen of the United States and whether or not the return is made by hand-carrying.

PAR. 2. Paragraph (c) of § 20.6325–1 is amended to read as follows:

§ 20.6325–1 Release of lien or partial discharge of property; transfer certificates in nonresident estates.

* * * * *

(c) A transfer certificate will be issued by the service center director or the dis-

trict director when he is satisfied that the tax imposed upon the estate, if any, has been fully discharged or provided for. The tax will be considered fully discharged for purposes of the issuance of a transfer certificate only when investigation has been completed and payment of the tax, including any deficiency finally determined, has been made. If the tax liability has not been fully discharged, transfer certificates may be issued permitting the transfer of particular items of property without liability upon the filing with the district director of such security as he may require. No transfer certificate is required in an estate of a resident decedent. Further, in the case of an estate of a nonresident decedent (regardless of citizenship) a transfer certificate is not required with respect to property which is being administered by an executor or administrator appointed, qualified, and acting within the United States. For additional regulations under section 6325, see § 301.6325-1 of this chapter (Regulations on Procedure and Administration).

GIFT TAX REGULATIONS
(26 CFR PART 25)

Par. 3. Paragraph (c) of § 25.6091-1 is amended to read as follows:

§ 25.6091-1 Place for filing returns and other documents.

* * * * *

(c) *Returns of certain nonresidents.* If the donor is a nonresident (whether or not a citizen), and he does not have a principal place of business which is located in an internal revenue district, the gift tax return required by section 6019, whether or not such return is made by hand carrying, shall be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania, or the Director of International Operations, Washington, D.C., depending upon the place designated on the return form or in the instructions issued with respect to such form.

Because of the immediate need to conform provisions contained in this Treasury decision with the instructions applicable to estate and gift tax forms required to be filed with respect to nonresidents, it is found impracticable and unnecessary to issue it with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code.

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

[SEAL] DONALD C. ALEXANDER,
Commissioner of Internal Revenue.

Approved: December 21, 1973.

JOHN H. HALL,
Deputy Assistant Secretary of the Treasury.

[FR Doc.74-189 Filed 1-2-74;8:45 am]

Title 34—Government Management

CHAPTER II—OFFICE OF FEDERAL MANAGEMENT POLICY, GENERAL SERVICES

SUBCHAPTER D—FINANCIAL MANAGEMENT

PART 253—ADMINISTRATION OF COLLEGE AND UNIVERSITY RESEARCH GRANTS (FMC 73-7)

Administration of College and University Research

This document converts Office of Management and Budget Circular A-101 into a General Services Administration Federal Management Circular (FMC 73-7) in accordance with Executive Order 11717 and Office of Management and Budget Bulletin 74-4 which transferred in certain Office of Management and Budget responsibilities to the General Services Administration.

FMC 73-7, dated December 19, 1973, provides policies and procedures for establishing greater consistency among Federal agencies in the administration of grants, contracts, and other agreements with educational institutions.

Part 253, Administration of college and university research, is added to read as set forth below:

PART 253—ADMINISTRATION OF COLLEGE AND UNIVERSITY RESEARCH GRANTS (FMC 73-7)

Sec.
253.1 Purpose.
253.2 Supersession.
253.3 Policy intent.
253.4 Applicability and scope.
253.5 Responsibilities.
253.6 Attachment.
253.7 Inquiries.

AUTHORITY: Executive Order 11717 (38 F.R. 12315, May 11, 1973)

Effective date. This regulation is effective December 19, 1973.

Dated: December 19, 1973.

ARTHUR F. SAMPSON,
Administrator of General Services.

§ 253.1 Purpose.

This part provides policies and procedures for establishing greater consistency among Federal agencies in the administration of grants, contracts, and other agreements with educational institutions in the United States.

§ 253.2 Supersession.

The President by Executive Order 11717 of May 9, 1973, transferred the functions covered by this part from the Office of Management and Budget to the General Services Administration. This part is issued as a replacement for previous Office of Management and Budget Circular No. A-101. No substantive changes have been made.

§ 253.3 Policy intent.

Differing administrative policies and practices associated with Federal grants and contracts for supporting research at educational institutions create confusion and additional administrative effort for educational institutions, cause conflict between the university community and the Federal Government, and reduce the effectiveness of the institutions in performing the desired research. Since many burdensome inconsistencies in Government administrative policies and practices can be removed without jeopardizing the effective pursuit of the research efforts, it is in the interest of both the Government and educational institutions to remove such inconsistencies wherever feasible.

§ 253.4 Applicability and scope.

(a) The standard policies and practices promulgated by this part shall be applicable to all Federal grants, contracts, or other agreements for research projects with U.S. educational institutions which are awarded or extended with additional funds after March 31, 1971, except as otherwise required by statute. The provisions need not be applied to agreements with educational institutions for the operation of Government-owned laboratories.

(b) In the interest of maintaining uniformity to the greatest extent feasible, deviations from the requirements of the part shall be kept to a minimum and controlled as follows:

(1) The head of each agency shall prescribe a formal procedure for the control of deviations within the agency.

(2) In the case of individual research agreements, deviations may be authorized by the head of the agency or the officers designated by him for this purpose, in accordance with procedures established by the agency. In each instance the file shall disclose the nature of the deviation and the reasons for such special action.

(3) Deviations in classes of cases (to be applied to all similar research agreements) shall be considered on an expedited basis jointly by the agency desiring the deviation and the Office of Federal Management Policy, GSA, unless, in the judgment of the agency and with due regard to the objective of uniformity, circumstances preclude such joint effort. In such case, the Office of Federal Management Policy, GSA, will be notified of the deviation.

§ 253.5 Responsibilities.

The head of each Federal agency with a significant number of research grants or contracts with educational institutions will designate an official to serve as the agency representative on matters relating to the implementation of this part. The name and title of such representative will be furnished to the Office of Federal Management Policy, GSA, not later than thirty days after receipt of this part. If the name and title were previously transmitted to the Office of Management and Budget in connection with its OMB Circular No. A-101, notification to the Office of Federal Management Policy, GSA, is required only when there is a change in the designated representative.