

[Docket No. FI-234]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence a new entry to the table. In this entry, a complete chronology of effective dates appears for each listed community. Each date appearing in the fourth column of the table is followed by a designation which indicates whether the date signifies the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. The entry reads as follows:

§ 1914.4 Status of participating communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
Colorado	Rio Grande	Del Norte, town of	Aug. 9, 1974. Emergency	May 17, 1974		
Illinois	Lake	Gurnee, village of	do	May 24, 1974		
Do	Livingston	Dwight, village of	do	Apr. 12, 1974		
Massachusetts	Essex	Lynn, city of	do	June 28, 1974		
Minnesota	Cook	Grand Marais, city of	do			
Mississippi	Coahoma	Unincorporated areas	do			
Do	Madison	Canton, city of	do	June 7, 1974		
Missouri	Dent	Salem, city of	do	Mar. 1, 1974		
Do	Platte	Dearborn, city of	do			
Do	Stoddard	Advance, city of	do	Mar. 1, 1974		
New Jersey	Cape May	Lower, township of	do	July 19, 1974		
New York	Erie	Amherst, town of	do	Mar. 8, 1974		
Do	Ontario	Hopewell, town of	do			
North Carolina	Union	Unincorporated areas	do			
Oregon	Jackson	Ashland, city of	do	June 7, 1974		
Pennsylvania	Lackawanna	Jermyn, city of	do	Jan. 9, 1974		
Virginia	Madison	Unincorporated areas	do			
Do	Prince William	Manassas Park, town of	do			

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended (secs. 408-410, Pub. L. 91-152, Dec. 24, 1969), 42 U.S.C. 4001-4127; and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969)

Issued: August 5, 1974.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[FR Doc.74-18740 Filed 8-15-74;8:45 am]

[Docket No. FI-235]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence a new entry to the table. In this entry, a complete chronology of effective dates appears for each listed community. Each date appearing in the fourth column of the table is followed by a designation which indicates whether the date signifies the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. The entry reads as follows:

§ 1914.4 Status of participating communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
Arkansas	Jefferson	Pine Bluff, city of	Aug. 13, 1974			
Idaho	Boundary	Bonniers Ferry, city of	Aug. 13, 1974. Emergency	June 28, 1974		
Illinois	Champaign	Fisher, village of	do	Mar. 22, 1974		
Do	Bureau	De Pue, village of	do	May 24, 1974		
Minnesota	Otter Tail	Unincorporated areas	do			
Do	Benton	do	do	June 28, 1974		
New Hampshire	Hillsborough	Hillsborough, town of	do	May 10, 1974		
North Dakota	Mercer	Hazen, city of	do	Nov. 23, 1973		
Pennsylvania	Luzerne	Wilkes-Barre, township of	do			

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended (secs. 408-410, Pub. L. 91-152, Dec. 24, 1969), 42 U.S.C. 4001-4127; and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969)

Issued: August 6, 1974.

CHARLES W. WIECKING,
Acting Federal Insurance Administrator.

[FR Doc.74-18741 Filed 8-15-74;8:45 am]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
SUBCHAPTER B—ESTATE AND GIFT TAXES

[T.D. 7321]

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

Estate Taxation of Certain Debt Obligations Where Interest Equalization Tax Applies

By a notice of proposed rule making appearing in the FEDERAL REGISTER on May 6, 1974 (39 FR 15878), amendments to the Estate Tax Regulations (26 CFR Part 20) under sections 2104 and 2105 of the Internal Revenue Code of 1954 were proposed in order to conform those regulations to the amendment made to the Internal Revenue Code by section 3(a) of the Interest Equalization Tax Extension Act of 1973 (Pub. L. 93-17, 87 Stat. 12), relating to estate taxation of certain debt obligations where interest equalization tax applies.

Section 3(a) of the Act amended section 2104(c) of the Code to provide that certain debt obligations of a domestic corporation or partnership held by a non-resident alien at the time of his death will be treated as property outside the United States and not subject to the estate tax.

Section 3(a) of the Act applies with respect to estates of decedents dying after December 31, 1972, except that for debt obligations of a foreign corporation assumed by a domestic corporation treated as issued under section 4912(c)(2) during 1973, section 3(a) of the Act applies with respect to estates of decedents dying after December 31, 1973.

Adoption of amendments to the regulations. On May 6, 1974, notice of proposed rule making with respect to the amendments of the estate tax regulations (26 CFR Part 20) under sections 2104 and 2105, in order to provide that certain debt obligations of a domestic corporation or partnership held by a non-resident alien at the time of his death will generally be treated as property outside the United States and not subject to the estate tax, was published in the FEDERAL REGISTER (39 FR 15878). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the amendments of the regulations as proposed are hereby adopted, without change.

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

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

Approved: August 8, 1974.

FREDERIC W. HICKMAN,
Assistant Secretary
of the Treasury.

Paragraph 1. Section 20.2104 is amended by revising subsection (c) and the historical note. These revised provisions read as follows:

§ 20.2104 Statutory provisions; property within the United States.

Sec. 2104. Property within the United States. . . .

(c) Debt obligations. For purposes of this subchapter, debt obligations of—

- (1) A United States person, or
- (2) The United States, a State or any political subdivision thereof, or the District of Columbia,

owned and held by a nonresident not a citizen of the United States shall be deemed property within the United States. With respect to estates of decedents dying after December 31, 1969, deposits with a domestic branch of a foreign corporation, if such branch is engaged in the commercial banking business, shall, for purposes of this subchapter, be deemed property within the United States. This subsection shall not apply to a debt obligation to which section 2105(b) applies or to a debt obligation of a domestic corporation if any interest on such obligation, were such interest received by the decedent at the time of his death, would be treated by reason of section 861(a)(1)(B) or section 861(a)(1)(G) as income from sources without the United States.

[Sec. 2104 as amended by sec. 108(c), Foreign Investors Tax Act 1966 (80 Stat. 1572); sec. 435(b), Tax Reform Act 1969 (83 Stat. 625); sec. 3(a), Interest Equalization Tax Extension Act 1973 (87 Stat. 12)]

Par. 2. Section 20.2104-1 is amended by revising paragraph (a)(7). The revised provision reads as follows:

§ 20.2104-1 Estates of nonresidents not citizens; property within the United States.

(a) In general. . . .

(7) In the case of an estate of a decedent dying on or after November 14, 1966, except as specifically provided otherwise in paragraph (d), (i), (j), (l), or (m) of § 20.2105-1, any debt obligation, including a bank deposit, the primary obligor of which is—

(i) A United States person (as defined in section 7701(a)(30)), or

(ii) The United States, a State or any political subdivision thereof, the District of Columbia, or any agency or instrumentality of any such government.

This paragraph applies irrespective of whether the written evidence of the debt obligation is treated as being the property itself or whether the decedent was engaged in business in the United States at the time of his death. For purposes of this subparagraph and paragraphs (k), (l), and (m) of § 20.2105-1, a debt obligation on which there are two or more primary obligors shall be apportioned among such obligors, taking into account to the extent appropriate under all the facts and circumstances any choate or inchoate rights of contribution existing among such obligors with respect to the indebtedness. The term "agency or instrumentality," as used in paragraph (a)(7)(ii) of this section does not include a possession of the United States or an agency or instrumentality of a possession. Currency is not a debt obligation for purposes of this subparagraph.

Par. 3. Section 20.2105-1 is amended by adding at the end thereof a new paragraph (m). This added provision reads as follows:

§ 20.2105-1 Estates of nonresidents not citizens; property without the United States.

(m) (1) In the case of an estate of a decedent dying after December 31, 1972, except as otherwise provided in paragraph (m)(2) of this section any debt obligation to the extent that the primary obligor on the debt obligation is a domestic corporation or domestic partnership, if any interest thereon, were the interest received from such obligor by the decedent at the time of his death, would be treated under section 862(a)(1) as income from sources without the United States by reason of section 861(a)(1)(G) (relating to interest received on certain debt obligations with respect to which elections have been made under section 4912(c)) and the regulations thereunder. This paragraph applies whether or not (i) the obligation is in fact interest bearing, (ii) the written evidence of the debt obligation is treated as being the property itself, or (iii) the decedent was engaged in business in the United States at the time of his death. See paragraph (a)(7) of § 20.2104-1 for the treatment of a debt obligation on which there are two or more primary obligors.

(2) In the case of an estate of a decedent dying before January 1, 1974, this paragraph does not apply to any debt obligation of a foreign corporation assumed by a domestic corporation which is treated under section 4912(c)(2) as issued by such domestic corporation during 1973.

[FR Doc. 74-18873 Filed 8-15-74; 8:45 am]

Title 50—Wildlife and Fisheries

CHAPTER I—U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

PART 32—HUNTING

Flint Hills National Wildlife Refuge, Kansas

The following special regulation is issued and is effective on August 16, 1974.

§ 32.12 Special regulations; migratory game birds; for individual wildlife refuge areas.

KANSAS

FLINT HILLS NATIONAL WILDLIFE REFUGE

Public hunting of mourning doves, rails, woodcock & Wilson's snipe, on the Flint Hills National Wildlife Refuge, Kansas, is permitted only on the area designated by signs as open to hunting. This open area is delineated on maps available at refuge headquarters, Burlington, Kansas and from the Area Manager, U.S. Fish and Wildlife Service, Federal Building, room 1748, 601 East 12th Street, Kansas City, Missouri 64106. Hunting seasons are as follows: Mourning doves, September 1 through October 30, 1974, inclusive; Rails, September 7 through November 15, 1974, inclusive; Woodcock, October 12 through December 15, 1974, inclusive; and Wilson's snipe, September 7 through November 10, 1974, inclusive.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through December 15, 1974.

MICHAEL J. LONG,
Refuge Manager, Flint Hills National Wildlife Refuge, Burlington, Kansas.

AUGUST 9, 1974.

[FR Doc.74-18893 Filed 8-15-74; 8:45 am]

PART 32—HUNTING

Flint Hills National Wildlife Refuge, Kansas

The following special regulation is issued and is effective on August 16, 1974.

§ 32.12 Special regulations; migratory game birds; for individual wildlife refuge areas.

KANSAS

FLINT HILLS NATIONAL WILDLIFE REFUGE

Public hunting of teal ducks on the Flint Hills National Wildlife Refuge, Kansas, is permitted from September 7 through September 15, 1974, inclusive, but only on the area designated by signs as open to hunting. This open area is delineated on maps available at refuge headquarters, Burlington, Kansas, and from the Area Manager, U.S. Fish and Wildlife Service, Federal Building Room 1748, 601 East 12th Street, Kansas City, Missouri 64106. The following special conditions apply on the refuge:

(a) Vehicle access shall be restricted to designated parking areas and to existing roads.

(b) Blind construction by the public is permitted but limited to temporary above-ground construction. Blind construction does not constitute a reservation of hunting space. Daily occupancy of blinds erected on refuge hunting units will be determined on a first-come first-serve basis.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through September 15, 1974.

MICHAEL J. LONG,
Refuge Manager, Flint Hills National Wildlife Refuge, Burlington, Kansas.

AUGUST 9, 1974.

[FR Doc.74-18894 Filed 8-15-74; 8:45 am]

PART 32—HUNTING

Flint Hills National Wildlife Refuge, Kansas

The following special regulation is issued and is effective on August 16, 1974.

§ 32.22 Special regulations; upland game; for individual wildlife refuge areas.

KANSAS

FLINT HILLS NATIONAL WILDLIFE REFUGE

The public hunting of small game animals, upland game birds, and non

game animals on the Flint Hills National Wildlife Refuge, Kansas, is permitted from October 1, 1974, through September 30, 1975, inclusive, but only on the area designated by signs as open to hunting. This open area is delineated on maps available at refuge headquarters, Burlington, Kansas, and from the Area Manager, U.S. Fish and Wildlife Service, Federal Building Room 1748, 601 East 12th Street, Kansas City, Missouri 64106. Hunting shall be in accordance with all applicable State laws and regulations governing the hunting of small game animals, upland game birds, and non game animals subject to the following special conditions:

(a) The use of rifles is prohibited on the refuge.

(b) Vehicle access shall be restricted to designated parking areas and existing roads.

(c) Dogs—Not to exceed two per hunter may be used only to retrieve wounded or dead squirrels, cottontail rabbits, bobwhite quail, and greater prairie chickens.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through September 30, 1975.

MICHAEL J. LONG,
Refuge Manager, Flint Hills National Wildlife Refuge, Burlington, Kansas.

AUGUST 1, 1974.

[FR Doc.74-18896 Filed 8-15-74; 8:45 am]

PART 32—HUNTING

Flint Hills National Wildlife Refuge, Kansas

The following special regulation is issued and is effective on August 16, 1974.

§ 32.32 Special regulations; deer, bobcat and coyote; for individual wildlife refuge areas.

KANSAS

FLINT HILLS NATIONAL WILDLIFE REFUGE

Public hunting of deer, bobcat and coyote with bow and arrows on the Flint Hills National Wildlife Refuge, Kansas, is permitted October 1 through November 30, inclusive and from December 21 through December 31, inclusive, by special use permit. Persons interested in receiving a special use permit should contact Refuge Manager, Flint Hills National Wildlife Refuge, P.O. Box 213, Burlington, Kansas 66839, during the period of September 16 through September 27 at the refuge office. The refuge manager will cease taking applications if in his opinion public safety could be jeopardized. The open area is delineated on maps provided at the time of permit issuance or otherwise available at refuge headquarters, or from the Area Manager, U.S. Fish and Wildlife Service, Federal Building, Room 1748, 601 East 12th Street, Kansas City, Missouri 64106.

Hunting shall be in accordance with all applicable State laws and regulations

governing the hunting of deer, bobcat and coyote.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through December 31, 1974.

MICHAEL J. LONG,
Refuge Manager, Flint Hills National Wildlife Refuge, Burlington, Kansas.

AUGUST 1, 1974.

[FR Doc.74-18897 Filed 8-15-74; 8:45 am]

PART 32—HUNTING

Seedskaade National Wildlife Refuge, Wyoming

The following special regulation is issued and is effective on August 16, 1974.

§ 32.12 Special regulations; migratory game birds; for individual wildlife refuge areas.

WYOMING

SEEDSKADEE NATIONAL WILDLIFE REFUGE

Public hunting of mourning doves on the Seedskaade National Wildlife Refuge, Wyoming is permitted from September 1, 1974 to September 22, 1974, inclusive. All of the refuge area, comprising 13,248 acres, and so designated by signs, is open to hunting. Maps of the area are available at the refuge office, Room 118, Courthouse, Green River, Wyoming, and from the Regional Director, U.S. Fish and Wildlife Service, 10597 West Sixth Ave., Denver, Colorado 80215. Hunting shall be in accordance with all applicable State regulations governing the hunting of mourning doves.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through September 22, 1974.

MERLE O. BENNETT,
Refuge Manager, Seedskaade National Wildlife Refuge, Green River, Wyoming.

AUGUST 9, 1974.

[FR Doc.74-18890 Filed 8-15-74; 8:45 am]

PART 32—HUNTING

Seedskaade National Wildlife Refuge, Wyoming

The following special regulation is issued and is effective on August 16, 1974.

§ 32.22 Special regulations; upland game; for individual wildlife refuge area.

WYOMING

SEEDSKADEE NATIONAL WILDLIFE REFUGE

Public hunting of cottontail rabbits on the Seedskaade National Wildlife Refuge, Wyoming is permitted from September 1, 1974 to December 31, 1974, inclusive. All of the refuge area, comprising 13,248 acres, and so designated by signs,