[6355-01-M]

Title 16—Commercial Practices

CHAPTER II—CONSUMER PRODUCT SAFETY COMMISSION

SUBCHAPTER B—CONSUMER PRODUCT SAFETY ACT REGULATIONS

PART 1207—SAFETY STANDARD FOR SWIMMING POOL SLIDES

Revisions to Safety Standard

AGENCY: Consumer Product Safety Commission.

ACTION: Amendment to final regulation.

SUMMARY: On January 19, 1976, the Commission issued a final safety standard for swimming pool slides. On March 3, 1978, a federal court of appeals set aside portions of that standard. For purposes of clarity, the Commission, in this document, is deleting those provisions of the standard set aside by the court and making editorial changes in the standard to reflect the deletions.

EFFECTIVE DATE: The revised standard became effective on March 3, 1978.

FOR FURTHER INFORMATION CONTACT:

David Thome, Directorate for Compliance and Enforcement, Consumer Product Safety Commission, Washington, D.C. 20207; telephone (301) 492-6400.

SUPPLEMENTARY INFORMATION: On January 19, 1976, the Commission issued in final form a consumer product safety standard applicable to swimming pool slides (16 CFR Part 1207; 41 FR 2751). This standard took effect on July 17, 1976.

On March 3, 1978, the U.S. Court of Appeals for the Fifth Circuit decided a petition for review of certain provisions of the Commission's swimming pool slide standard. The court set aside §§ 1207.6 and 1207.7 of the standard, the sections relating to installation instructions and warning signs, respectively. (*Aqua Slide 'N' Dive Corporation* v. *Consumer Product Safety Commission*, 569 F.2d 831 (5th Cir. 1978). The provisions of the standard concerning construction specifications for slides remain in effect (Sections 1207.4 and 1207.5).

In the interest of clarity, the Commission is amending the standard to delete the text of those sections set aside by the court. Section 1207.8, concerning inspection of installed slides, while not specifically set aside by the court, is dependent on § 1207.7. Since § 1207.7 has been set aside by the court, the text of § 1207.8 is being deleted as well. The Commission is also making editorial changes in the standard to reflect the deletions, particularly at § 1207.4. Section 1207.4(d), furthermore, has been amended to reference, instead of the previous Federal Hazardous Substances Act (FHSA) regulations, the Commission's new regulations under the Consumer Product Safety Act (CPSA) concerning lead-containing paint. (16 CFR Part 1303, 42 FR 44192). Therefore, the Commission amends Title 16, Code of Federal Regulations, Chapter II, Part 1207, as follows:

1. The table of contents to Part 1207 is amended by deleting the headings for §§ 1207.6, 1207.7 and 1207.8 and substituting the word "revoked."

2. The following footnote is added at § 1207.1(b) Findings:

(b) *Findings**

*The Commission's findings apply to the swimming pool slide standard that it published on January 19, 1976 (42 FR 2751). On March 3, 1978 the U.S. Court of Appeals for the Fifth Circuit set aside portions of that standard (*Aqua Slide 'N' Drive Corporation* v. *CPSC*, 569 F.2d 831 (5th Cir. 1978)). On December 18, 1978, the Commission published revisions to the standard which reflect the court's decision. However, the findings have not been revised and they are therefore not fully applicable to the revised swimming pool slide requirements. For example, the revised standard does not address the risk of quadriplegia and paraplegia (except insofar as the standard specifies a low angle of attack of the slider into the water) because the court set aside the provisions concerning installation instructions and warning signs.

§ 1207.3 [Amended]

3. Section 1207.3 is amended to delete the text of subsections (11), (14), (20), and (31) and to insert the word "revoked" under subsections (11), (14), (20), and (31).

4. Section 1207.4 is amended to read as shown below:

§ 1207.4 Recommended standards for materials of manufacture.

(a) *General.* The materials used in swimming pool slides should be compatible with man and compatible with the environment in which they are installed. These materials should be capable of fulfilling the design requirements prescribed by § 1207.5.

(b) *Effects of environment.* The choice of materials for swimming pool slides should be such that the operational strength of the entire slide assembly, as defined by the performance tests in § 1207.5, should not be adversely affected by exposure to rain, snow, ice, sunlight, local, normal temperature extremes, local normal wind variations, expected local air pollution products, and the mechanical, electrical, and chemical environment in and around swimming pools. For purposes of this Part 1207, "local normal" temperature extremes and wind variations are defined as the average annual record limits for the past 10 years at any slide installation point in the U.S.A. where such statistical information exists (see reference (a) in § 1207.11)

* * * * *

(d) The selection of materials used in swimming pool slides should be such that the assembled and installed products should not be toxic to man or harmful to the environment under intended use and reasonably foreseeable abuse or disposal. All paints and finishes used on swimming pool slides shall comply with 16 CFR 1303.2(b)(2) and 1303.4(a).

* * * * *

§ 1207.6 [Revoked] Figures N, O, P and Tables 3, 4, and 5 [Deleted]

5. The text of § 1207.6 is deleted, and the word "revoked" substitued. Figures N, O, and P, and tables 3, 4, and 5 are deleted.

§ 1207.7 [Revoked] Figures Q—X [Deleted]

6. The text of § 1207.7 is deleted, and the word "revoked" substituted. Figures Q, R, S, T, U, V, W, and X are deleted.

§ 1207.8 [Revoked]

7. The text of § 1207.8 is deleted, and the word "revoked" substituted.

(Secs. 2, 7, 9, 14, 30. Pub. L. 92-573, 86 Stat. 1207, 1212, 1215, 1220, 1236; (15 U.S.C. 2051, 2056, 2058, 2063, 2079))

Dated: December 12, 1978.

SADYE E. DUNN,
Secretary, Consumer Product Safety Commission.

[FR Doc. 78-35119 Filed 12-15-78; 8:45 am]

[4810-22-M]

Title 19—Customs Duties

CHAPTER I—UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF TRANSPORTATION

[T.D. 78-492]

PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

Addition of Sweden to the List of Nations Whose Registered Non-self-propelled Barges May Transport Merchandise Coastwise

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: The Secretary of State has informed the Secretary of the Treasury that the Government of Sweden permits non-self-propelled (LASH-type) barges of United States registry to transport merchandise between points in Sweden in limited circumstances. This document amends the Customs Regulations to extend reciprocal privileges to LASH-type barges of Swedish registry.

EFFECTIVE DATE: June 22, 1978.

FOR FURTHER INFORMATION CONTACT:

Patrick J. Casey, Carriers, Drawback and Bonds Division, U.S. Customs Service, 1301 Constitution Avenue, N.W., Washington, D.C. 20229. (202-566-5706).

SUPPLEMENTARY INFORMATION:

BACKGROUND

Section 27, Merchant Marine Act, 1920, as amended (46 U.S.C. 883), provides generally that no merchandise shall be transported by water, or by land and water, between points in the United States, except in vessels built in and documented under the laws of the United States and owned by United States citizens. Accordingly, merchandise transshipped from one foreign vessel to another at a point in the United States embraced within the coastwise laws and thereafter unladen at another coastwise point ordinarily would be transported in violation of the statute.

However, Public Law 92-163 (the seventh proviso to 46 U.S.C. 883) excepts merchandise transferred from a non-self-propelled barge of foreign registry to another such barge from the application of the statute if certain conditions are met. If the Secretary of the Treasury, on the basis of information furnished to him by the Secretary of State, finds that the nation of registry extends reciprocal privileges to United States barges, he may suspend the application of 46 U.S.C. 883 to merchandise transported between points in the United States which, while moving in United States foreign trade, is transferred from a non-self-propelled barge of foreign registry certified by the owner or operator to be specifically designed for carriage aboard a vessel, and regularly carried aboard a vessel in foreign trade, to another such barge owned or leased by the same owner or operator. This exception does not apply to transportation between the continental United States and noncontiguous states, districts, territories, and possessions embraced within the coastwise laws.

The barges referred to ordinarily are described as "LASH-type barges", which are defined in § 4.81(g), Customs Regulations (19 CFR 4.81(g)), as "unmanned non-self-propelled barges specifically designed for carriage aboard a vessel and regularly carried aboard a vessel in the foreign trade".

The provisions of the seventh proviso to 46 U.S.C. 883 are implemented by § 4.81a(a), Customs Regulations (19 CFR 4.81a(a)). The nations which have been found to extend reciprocal privileges to non-self-propelled barges of United States registry are listed in § 4.81a(b), Customs Regulations (19 CFR 4.81a(b)).

The Secretary of State has informed the Secretary of the Treasury that in a diplomatic note dated June 22, 1978, the Government of Sweden informed the Department of State that Swedish legislation places no restrictions on the carriage of merchandise by non-self-propelled barges of the type referred to, and under the conditions described, in Public Law 92-163, and requested reciprocity for similar vessels of Swedish registry.

FINDING

On the basis of the information received from the Secretary of State, as described above, I find that the Government of Sweden extends privileges reciprocal to those outlined in Public Law 92-163 to non-self-propelled barges of United States registry. Accordingly, the application of section 27, Merchant Marine Act, 1920, as amended (46 U.S.C. 883), to non-self-propelled barges of Swedish registry is suspended, effective as of June 22, 1978.

INAPPLICABILITY OF NOTICE AND DELAYED EFFECTIVE DATE REQUIREMENTS

Because this amendment merely implements a statutory requirement, notice and public procedure thereon are unnecessary, and good cause exists for dispensing with the delayed effective date provisions of 5 U.S.C. 553.

AMENDMENT TO THE REGULATIONS

§ 4.81a [Amended]

To provide for the reciprocal privileges granted to non-self-propelled barges of Swedish registry, pursuant to the above finding, section 4.81a(b), Customs Regulations (19 CFR 4.81a(b)), is amended by inserting "Sweden" in the appropriate alphabetical order in the list of nations which extend similar privileges to non-self-propelled barges of United States registry.

(Sec. 27, 41 Stat. 999, as amended, sec. 14, 67 Stat. 516, Public Law 92-163 (5 U.S.C. 301, 46 U.S.C. 883)).

DRAFTING INFORMATION

The principal author of this document was Mark G. Jenkins, Regulations and Legal Publications Division, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other Customs offices participated in its development.

Dated: December 6, 1978.

RICHARD J. DAVIS,
Assistant Secretary
(Enforcement and Operations).

[FR Doc. 78-35075 Filed 12-15-78; 8:45 am]

[1505-01-M]

Title 20—Employee's Benefits

CHAPTER III—SOCIAL SECURITY ADMINISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

[Reg. No. 4]

PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950)

The Retirement Test

Correction

In FR Doc. 78-32413 appearing at page 53713 in the issue of Friday, November 17, 1978, make the following corrections:

(1) On page 53713, in the third column, the second full paragraph under the heading "Dates", in the sixth line correct "January 16, 1978" to read January 16, 1979".

(2) On page 53716, in the first column:

(a) In the seventh line down, insert the modifier "a" between the words "as" and "nonservice".

(b) In the first full paragraph, in the fifth line insert a dash between the words "part" and "time".

(c) In the third full paragraph, the fourth line up from the bottom of the page the word "also" should be italicized.

[4710-02-M]

Title 22—Foreign Relations

CHAPTER II—AGENCY FOR INTERNATIONAL DEVELOPMENT, DEPARTMENT OF STATE

PART 205—PAYMENTS TO AND ON BEHALF OF PARTICIPANTS IN NONMILITARY ECONOMIC DEVELOPMENT TRAINING PROGRAMS

Per Diem Payments

AGENCY: Agency for International Development (A.I.D.)

ACTION: Final rule.

SUMMARY: A.I.D.'s regulations governing payments to participants in nonmilitary economic development training programs are revised to provide increased per diem allowances for those foreign participants who come to the United States to obtain training in academic or non-academic programs under the Foreign Assistance Act of 1961. The increases are needed to meet the rising cost of housing, food and other items.

EFFECTIVE DATE: January 1, 1979.

FOR FURTHER INFORMATION CONTACT:

Elizabeth C. Borcik, 202-235-1870.

SUPPLEMENTARY INFORMATION: To meet the rapidly rising costs of housing, food and other items to participants, the current scale of maximum per diem rates is increased from $35 to $40 and from $45 to $65.

This revision brings AID Regulation 5 in conformity with 22 CFR Part 61, Section 61.3, as revised March 31, 1978, concerning "Payments to and on Behalf of Participants in the International Educational and Cultural Exchange Program".

Since this revision relates solely to per diem allowances for foreign participants in A.I.D.'s economic development training program, and participants will receive actual notice of increased allowances, notice of proposed rulemaking and delayed effective date under 5 U.S.C. 553 are not necessary.

Accordingly, 22 CFR Part 205 is amended to read as follows:

Sec.
205.1 Per diem rates.
205.2 Monthly maintenance.
205.3 Other allowances paid to participants.
205.4 Tuition.
205.5 Health insurance.
205.6 Advance payment.
205.7 Additional authorization.

AUTHORITY: Sec. 636(a), Foreign Assistance Act of 1961, as amended (22 U.S.C. 2396)

§ 205.1 Per diem rates.

Participants in any training program under the Foreign Assistance Act of 1961 other than Part II may receive a per diem allowance in accordance with the following rates:

(a) For participants in programs of training in the United States, a per diem rate not to exceed $40 or, in exceptional circumstances such other rates not to exceed $65 as the Administrator of the Agency for International Development or his designee may prescribe and such designee may be authorized to redelegate such authority. Per diem rates apply to participants in travel status. Those in academic or non-academic residence status receive monthly rates. Per diem and monthly maintenance cannot be paid for the same period.

(b) For participants in programs of training in countries other than the United States, a per diem allowance not to exceed those prescribed in the Standard Regulations (Government Civilian, Foreign Areas).

§ 205.2 Monthly maintenance.

Academic participants enrolled in educational institutions for one quarter, semester, trimester, or longer will receive monthly maintenances in per diem at rates not to exceed those in Section 61.5 of this Title. Participants in non-academic programs who remain in one city for more than thirty (30) days will also receive a monthly rate established by AID (DS/IT) in lieu of per diem.

§ 205.3 Other Allowances Paid to Participants.

Allowances for books, training equipment, costs connected with preparation of the Master's thesis and preparation and publication of the Doctoral dissertation and other necessary training expenses may be authorized for participants. These allowances will not exceed the maximums paid by ICA/CU to grantees in similar programs.

§ 205.4 Tuition.

Normal institution-established tuition and related fees for approved courses of study will be paid by AID.

§ 205.5 Health Insurance.

Premiums for health and accident insurance established by the training institution or under AID contracts with insurance carriers will be paid by AID. In exceptional cases, in which the participant cannot meet medical expenses, AID, with appropriate approval, shall pay necessary medical expenses with appropriated funds.

§ 205.6 Advance payment.

Per diem, monthly maintenance, and other allowances to participants may be paid in advance when necessary and appropriate.

§ 205.7 Additional authorization.

Any emergency, unusual or additional payment deemed necessary for the satisfactory completion of program objectives if allowable under existing authority, whether or not specifically provided for by this part, may be authorized by the Assistant Administrator for Development Support.

Dated: November 18, 1978.

DONALD G. MACDONALD,
Assistant Administrator for Program and Management Services.

[FR Doc. 78-35029 Filed 12-15-78; 8:45 am]

[4830-01-M]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER A—INCOME TAX

[T.D. 7575]

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

PART 301—REGULATIONS ON PROCEDURE AND ADMINISTRATION

Jeopardy and Termination Assessments

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to jeopardy and termination assessments. The regulations provide the public with guidance concerning procedures relating to jeopardy and termination assessments.

DATE: The regulations are effective where notice and demand occurs after February 28, 1977.

FOR FURTHER INFORMATION CONTACT:

David Jacobson of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, D.C. 20224 (Attention: CC:LR:T) (202-566-3923).

SUPPLEMENTARY INFORMATION:

BACKGROUND

On August 2, 1978, the FEDERAL REGISTER published proposed amendments to the Income Tax Regulations (26 CFR Part 1) and the regulations on Procedure and Administration (26

CFR Part 301) under sections 6851, 6861, 6862, 6863, and 7429 of the Internal Revenue Code of 1954 (43 FR 33937). The amendments were proposed to conform the regulations to section 1204 of the Tax Reform Act of 1976 (90 Stat. 1695). No requests for a public hearing were received and accordingly none was held.

EXPLANATION OF REGULATIONS

The Tax Reform Act of 1976 amended section 6851 of the Internal Revenue Code of 1954 to provide that a notice of deficiency be sent to a taxpayer who has been assessed under that section. This notice must be sent to the taxpayer within 60 days after the later of the due date of the taxpayer's return or the date the return is actually filed. The statutory notice of deficiency allows the taxpayer to contest a tax liability in the United States Tax Court.

The legislation also provides for an administrative review by the Internal Revenue Service of all jeopardy and termination assessments upon a timely request by the taxpayer. In addition, the U.S. District Courts have jurisdiction to review the Service's determination.

In addition, section 6863 of the Code has been amended to provide for a stay on the sale of seized property during the period for review of the jeopardy and termination assessments under section 7429.

ADDITIONAL CONSIDERATIONS

These regulations are needed in order to provide guidance to the public as well as government employees responsible for the implementation of sections 6851, 6861, 6862, 6863, and 7429 of the Internal Revenue Code of 1954. Considering both the direct and indirect affects of these regulations, it is believed that they satisfactorily implement section 1204 of the Tax Reform Act of 1976. Alternative approaches were not considered because the statutory language is clear. These regulations do not institute new recordkeeping or recording burdens. Evaluation of the effectiveness of the regulations after issuance will be based upon comments received from offices within the Internal Revenue Service and the Treasury Department, other governmental agencies, State and local governments, and the public. One series of comments was received. These comments did not result in any changes to the proposed regulations because it was felt that the regulations do not require additional clarification, or the suggested changes would make the regulations inconsistent with the statute or the legislative history.

DRAFTING INFORMATION

The principal author of these regulations is David Jacobson of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulation, both on matters of substance and style.

ADOPTION OF AMENDMENTS TO THE REGULATIONS

After careful consideration, the proposed amendments to the regulations are adopted subject to the following clerical changes:

PARAGRAPH 1. Section 1.6851-1(a)(4) as proposed is amended by deleting "Citizens of the United States or its" and inserting in its place "Citizens of the United States or of".

PAR. 2. The second sentence of § 301.6862-1 (a) as proposed is amended by deleting "§ 1.6851-1 (a)(1)" and inserting in its place "§ 1.6851-1 (a)(1)(i)".

This Treasury decision is issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

JEROME KURTZ,
Commissioner of Internal Revenue.

Approved: December 4, 1978.

DONALD C. LUBICK,
Assistant Secretary of the Treasury.

§ 1.443 [Deleted]

PARAGRAPH 1. Section 1.443 is deleted.

§ 1.443-1 [Amended]

PAR. 2 Paragraph (a)(3) of § 1.443-1 is deleted.

§ 1.6091 [Deleted]

PAR. 3. Section 1.6091 is deleted.

PAR. 4. Section 1.6091-2 is amended by adding a new paragraph (f) to read as follows:

§ 1.6091-2 Place for filing income tax returns.

* * * * *

(f) *Returns of persons subject to a termination assessment.* Notwithstanding paragraph (c) of this section—

(1) *Persons other than corporations.* Returns of persons other than corporations with respect to whom an assessment was made under section 6851(a) with respect to the taxable year shall be filed with the district director as provided in paragraph (a) of this section.

(2) *Corporations.* Returns of corporations with respect to whom an assessment was made under section 6851(a) with respect to the taxable year shall be filed with the district director as provided in paragraph (b) of this section.

§ 1.6851 [Deleted]

PAR. 5. Section 1.6851 is deleted.

PAR. 6. Section 1.6851-1 is amended to read as follows:

§ 1.6851-1 Termination assessments of income tax.

(a) *Authority for making*—(1) *In general.* This section applies to assessments authorized by a district director under section 6851(a) (hereinafter referred to as termination assessments). The district director shall immediately authorize a termination assessment of the income tax for the current or preceding taxable year if the district director finds that a taxpayer designs to do an act which would tend to prejudice proceedings to collect the income tax for such year or years unless such proceedings are brought without delay. In addition, the district director shall immediately authorize such a termination assessment if the district director determines that the taxpayer designs to do any act which would tend to render such proceedings wholly or partially ineffective unless brought without delay. A termination assessment will be made if collection is determined to be in jeopardy because at least one of the following conditions exists.

(i) The taxpayer is or appears to be designing quickly to depart from the United States or to conceal himself or herself.

(ii) The taxpayer is or appears to be designing quickly to place his, her, or its property beyond the reach of the Government either by removing it from the United States, by concealing it, by dissipating it, or by transferring it to other persons.

(iii) The taxpayer's financial solvency is or appears to be imperiled.

Paragraph (a)(1)(iii) of this section does not include cases where the taxpayer becomes insolvent by virtue of the accrual of the proposed assessment of tax, and penalty, if any. A tax assessed under this section shall become immediately due and payable and the district director shall serve upon such taxpayer notice and demand for immediate payment of such tax.

(2) *Computation of tax.* If a termination assessment of the income tax for the current year is made, the income tax for such year shall be computed for the period beginning on the first day of such year and ending on the

day of the assessment. A credit shall be allowed for any tax for the taxable year previously assessed under section 6851. The taxpayer is entitled to a deduction for the personal exemptions (as limited in the case of certain nonresident aliens) without any proration for or because of the short taxable period.

(3) *Taxable year not affected by termination.* Notwithstanding any termination assessment a taxpayer shall file a return in accordance with section 6012 and the regulations thereunder for the taxpayer's full taxable year. The term "full taxable year" means the taxpayer's usual annual accounting period determined without regard to any action under section 6851 and this section. The return shall show all items of gross income, deductions, and credits for such taxable year. Any tax collected as a result of a termination assessment will be applied against the tax due for the taxpayer's full taxable year. Except as provided in § 1.6851-2 (relating to departing aliens), no return is required to be filed for a terminated period other than a full taxable year.

(4) *Evidence of compliance with income tax obligations.* Citizens of the United States or of possessions of the United States departing from the United States or its possessions will not be required to procure certificates of compliance or to present any other evidence of compliance with income tax obligations. However, for the rules relating to the furnishing of evidence of compliance with the income tax obligations by certain departing aliens, see § 1.6851-2.

(5) *Section 6851 inapplicable where section 6861 applies.* No termination assessment for the preceding taxable year shall be made after the due date of the taxpayer's return for such year (determined with regard to extensions of time to file such return).

(b) *Notice of deficiency.* Where notice and demand for payment (following a termination assessment) takes place after February 28, 1977, the district director shall, within 60 days after the later of—

(1) The date the taxpayer files a return for the full taxable year; or

(2) The due date of such return (determined with regard to extensions); send the taxpayer a notice of deficiency under section 6212(a). The amount of the deficiency shall be computed in accordance with section 6211 and the regulations thereunder. In applying section 6211, the tax imposed and the amount shown upon the return shall be determined on the basis of the taxpayer's full taxable year. Thus, for example assume that on November 1, 1979, a termination assessment against A, a calendar year taxpayer, is made in the amount of $18,000. The termination assessment is for the period from January 1, 1979 through November 1, 1979. Further assume that on or before April 15, 1980, A files a form 1040 showing an income tax liability for the full year 1979 of $10,000. If the district director determines A's liability for tax for 1979 is $16,000, a notice of deficiency for $6,000 shall be sent to A on or before June 14, 1980. Assuming that the district director had collected the $18,000 assessed, $2,000 shall be refunded.

(c) *Immediate payment.* The district director shall make demand for immediate payment of the amount of the termination assessment, and the taxpayer shall immediately pay such amount or shall immediately file the bond provided in section 6863.

(d) *Abatement.* The provisions of §§ 301.6861-1(e) and 301.6861-1(f) relating to the abatement of jeopardy assessments, shall apply to assessments made under section 6851.

§ 1.6851-2 [Amended]

PAR. 7. The last sentence of paragraph (b)(3)(iii) of § 1.6851-2 is amended by deleting "§ 1.6851-3" and inserting in its place "§ 301.6863-1 of this chapter (regulations on procedure and administration)."

PAR. 8. Section 1.6851-3 is amended to read as follows:

§ 1.6851-3 Furnishing of bond to insure payment; cross reference.

See section 6863 and § 301.6863-1 of this chapter (regulations on procedure and administration) for rules relating to the furnishing of bond to stay collection.

§ 301.6091 [Deleted]

PAR. 9. Section 301.6091 is deleted.

PAR. 10. Paragraph (b) of § 301.6211-1 is amended by adding the following new sentence at the end thereof:

§ 301.6211-1 Deficiency defined.

* * * * *

(b) * * * Any credit resulting from the collection of amounts assessed under section 6851 as the result of a termination assessment shall not be taken into account in determining a deficiency.

* * * * *

§ 301.6861 [Deleted]

PAR. 11. Section 301.6861 is deleted.

PAR. 12. Section 301.6861-1 is amended by adding a sentence immediately after the first sentence of paragraph (a), and by revising paragraph (f)(3). The added sentence and revised paragraph to read as follows:

§ 301.6861-1 Jeopardy assessments of income, estate and gift taxes.

(a) *Authority for making.* * * *

A district director will make an assessment under this section if collection is determined to be in jeopardy because at least one of the conditions described in § 1.6851-1(a)(1) (i), (ii), or (iii) (relating to termination assessments) exists. * * *

* * * * *

(f) *Abatement if jeopardy does not exist.* * * *

(3) See section 7429 with respect to requesting the district director to review the making of the jeopardy assessment.

§ 301.6862 [Deleted]

PAR. 13. Section 301.6862 is deleted.

PAR. 14. Section 301.6862-1 is amended by adding a sentence immediately after the first sentence of paragraph (a), and by adding a new paragraph (c), the added sentence and new paragraph to read as follows:

§ 301.6862-1 Jeopardy assessment of taxes other than income, estate, and gift taxes.

(a) * * * A district director will make an assessment under this section if collection is determined to be in jeopardy because at least one of the conditions described in § 1.6851-1(a)(1) (i), (ii), or (iii) (relating to termination assessments) exists. * * *

* * * * *

(c) See section 7429 with respect to requesting the district director to review the making of the jeopardy assessment.

§ 301.6863 [Deleted]

PAR. 15. Section 301.6863 is deleted.

PAR. 16. Paragraph (a)(1) of § 301.6863-1 is amended to read as follows:

§ 301.6863-1 Stay of collection of jeopardy assessments; bond to stay collection.

(a) *General rule.* (1) The collection of an assessment under section 6851, 6861, or 6862 (referred to as a "jeopardy assessment" for purposes of this section) of any tax may be stayed by filing with the district director a bond on the form to be furnished by the district director upon request.

* * * * *

PAR. 17. Paragraph (a) of § 301.6863-2 is amended to read as follows:

§ 301.6863-2 Collection of jeopardy assessment; stay of sale of seized property pending Tax Court decision.

(a) *General rule.* In the case of an assessment under section 6851, 6861, or

6862, any property seized for the collection of such assessment shall not (except as provided in paragraph (b) of this section) be sold until the latest of the following occurs:

(1) The period provided in section 7429(a)(2) to request the district director to review the action taken expires.

(2) The period provided in section 7429(b)(1) to file an action in U.S. District Court expires if a request for a redetermination is made to the district director.

(3) The U.S. District Court judgment in such action becomes final, if a civil action is begun in accordance with section 7429(b).

(4) In addition to the occurrences described in paragraphs (a), (1), (2), and (3) of this section, in the case of an assessment of income, estate, gift, chapter 41, 42, 43, or 44 excise taxes, until the latest of the following occurs:

(i) The expiration of the period provided in section 6213(a) within which the taxpayer may file a petition with the Tax Court; or

(ii) The decision of the Tax Court becomes final, if a petition for redetermination is filed with the Tax Court (whether before or after the making of the assessment).

However, notwithstanding paragraph (a)(4)(i) of this section, in the case of a termination assessment under section 6851, property seized may be sold after the due date (determined with extensions) of the taxpayer's return if the taxpayer does not file a return by such date. Furthermore, for the purposes of paragraph (a)(4)(ii) of this section, a petition will not operate as a further stay of the sale of the seized property unless the taxpayer files a bond as provided in section 7485.

* * * * *

PAR. 18. The following sections are inserted in the appropriate place.

§ 301.7429-1 Review of jeopardy and termination assessment procedures; information to taxpayer.

Not later than 5 days after the day on which an assessment is made under section 6851(a), 6861(a) or 6862, the district director shall provide the taxpayer a written statement setting forth the information upon which the district director relies in authorizing such assessment.

§ 301.7429-2 Review of jeopardy and termination assessment procedures; administrative review.

(a) *Request for administrative review.* Any request for the review of a jeopardy or termination assessment provided for by section 7429(a)(2) shall be filed with the district director within 30 days after the statement described in § 301.7429-1 is given to the taxpayer. However, if no statement is given within 5 day period described in § 301.7429-1, any request for review of the jeopardy or termination assessment shall be filed within 35 days after the date the assessment is made. Such request shall be in writing, shall state fully the reasons for the request, and shall be supported by such evidence as will enable the district director to make the redetermination described in section 7429(a)(3).

(b) *Administrative review.* In determining whether the assessment is reasonable and the amount assessed appropriate, the district director shall take into account not only information available at the time the assessment is made but also information which subsequently becomes available.

(c) *Abatement of assessment.* For rules relating to the abatement of assessments made under sections 6851 and 6861 see §§ 301.6861-1(e), 301.6861-1(f), and 1.6851-1(d) of this chapter.

§ 301.7429-3 Review of jeopardy and termination assessment procedures; judicial action.

(a) *Time for bringing judicial action.* An action for judicial review described in section 7429(b) may be instituted by the taxpayer during the period beginning on the earlier of—

(1) The date the district director notifies the taxpayer of the determination described in section 7429(a)(3); or

(2) The 16th day after the request described in section 7429(a)(2) was made by the taxpayer;

and ending on the 30th day thereafter.

(b) *Extension of period for judicial review.* The U.S. Government may not seek an extension of the 20 day period described in section 7429(b)(2), but it may join with the taxpayer in seeking such an extension.

[FR Doc. 78-35037 Filed 12-15-78; 8:45 am]

[6820-22-M]

Title 41—Public Contracts and Property Management

CHAPTER 101—FEDERAL PROPERTY MANAGEMENT REGULATIONS

SUBCHAPTER A—GENERAL

APPENDIX—TEMPORARY REGULATIONS

[FPMR Temp. Reg. A-12, Supp. 1]

CENTRALIZED HOUSEHOLD GOODS TRAFFIC MANAGEMENT

AGENCY: Federal Supply Service, General Services Administration.

ACTION: Temporary regulation.

SUMMARY: By this regulation, GSA is extending the expiration date of FPMR Temporary Regulation A-12, Centralized household goods traffic management, to allow additional time to review the program and develop and issue a permanent regulation.

DATES: Effective date: December 1, 1978. Expiration date: May 31, 1979.

FOR FURTHER INFORMATION CONTACT:

Mr. John I. Tait (703-557-1914) Director, Regulations and Management Control Division.

(Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c))

In 41 CFR Chapter 101, the following temporary regulation is added to the appendix at the end of Subchapter A to read as follows:

1. *Purpose.* This regulation extends the expiration date of FPMR Temporary Regulation A-12 to allow additional time to review the program and develop and issue a permanent regulation.

2. *Effective date.* This regulation is effective December 1, 1978.

3. *Expiration date.* This regulation expires May 31, 1979.

Dated: December 5, 1978.

PAUL E. GOULDING,
Acting Administrator of General Services.

[FR Doc. 78-35027 Filed 12-15-78; 8:45 am]

[4910-60-M]

Title 49—Transportation

CHAPTER I—RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION MATERIALS TRANSPORTATION BUREAU

[Docket No. HM-136; Amdt. No. 178-52]

PART 178—SHIPPING CONTAINER SPECIFICATIONS

Location of Manhole Assemblies and Certification Plates on Cargo Tanks

AGENCY: Materials Transportation Bureau, Research and Special Programs Administration, D.O.T.

ACTION: Final rule.

SUMMARY: This amendment to the DOT Hazardous Materials Regulations prohibits the manhole assembly on a newly constructed MC 331 cargo tank from being located on the front head. This change will limit the location of a manhole assembly on a MC 331 cargo tank to areas which will reduce the potential hazard should an accident occur during transportation. Any MC 331 cargo tank having a manhole assembly on the front head and constructed prior to July 1, 1979, need not be modified to meet this new requirement.