PROTOTYPE PER UNIT COST SCHEDULE
REGION IX

CALIFORNIA

NEEDLES	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings	22,250	26,550	32,900	39,400	47,200	52,700	55,050
Walk-Up	19,900	23,750	29,450	35,250	42,250	47,150	49,250
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings							
Walk-Up							
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings							
Walk-Up							
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings							
Walk-Up							
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings							
Walk-Up							
Elevator-Structure							

[FR Doc. 79-29861 Filed 9-27-79; 8:45 am]

BILLING CODE 4210-01-C

24 CFR Part 841

[Docket No. N-79-950]

Prototype Cost Determination Under 24 CFR, Part 841—Public Housing Program; Development Phase; Appendix A—Prototype Cost Limits for Low-Income Public Housing

AGENCY: Office of the Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (HUD).

ACTION: Notice of Prototype Cost Determination Under 24 CFR, Part 841, Appendix A.

SUMMARY: On June 6, 1979, the Department published a revised schedule of "Prototype Cost Limits for Low-Income Public Housing." After consideration of additional factual data, revisions are necessary to increase per unit prototype cost limits for thirteen areas in the State of Washington.

EFFECTIVE DATE: September 28, 1979.

FOR FURTHER INFORMATION CONTACT: Mr. Jack R. VanNess, Director, Technical Support Division, Office of Public Housing—Room 6248, 451 7th Street, S.W., Washington, D.C. 20410, (202) 755-4956 (This is not a toll-free number).

SUPPLEMENTARY INFORMATION: The United States Housing Act of 1937 requires determination by HUD of the costs in different areas for construction and equipment (prototype costs) of new dwelling units suitable for occupancy by low-income families. The prototype costs constitute a limit on development cost for construction and equipment of new public housing projects including Indian housing projects.

The schedules in this Notice establish revised per unit prototype cost limits for development of public housing under 24 CFR Part 841 (see § 841.115(b)(2)), and of Indian Housing under 24 CFR Part 805 (see §§ 805.213 and 805.214(b)).

The prototype cost determinations are based on data supplied by the HUD Seattle Office and by the public.

Where prototype schedules are established for special Indian prototype cost areas in accordance with 24 CFR Section 805.213, the prototype cost limits apply only for development of Indian Housing (these special areas are identified by an asterisk (*) on the schedules).

Section 6(b) of the U.S. Housing Act of 1937 provides that the prototype costs shall become effective upon the date of publication in the **Federal Register**, and this Notice is, therefore, made effective upon publication.

Timely written comments will be considered and additional amendments will be published if the Department determines that acceptance of the comments is appropriate. Comments with respect to cost limits for a given location should be sent to the address indicated above.

A Finding of Inapplicability respecting the National Environmental Policy Act of 1969, has been made in accordance with HUD procedures. A copy of this Finding of Inapplicability will be available for public inspection during regular business hours in the Office of the Rules Docket Clerk, Office of General Counsel, Room 5128, 451 7th Street, S.W., Washington, D.C. 20410.

The prototype per unit cost schedules issued under 24 CFR, Part 841, Appendix A, Prototype Cost Limits for Low-Income Housing are amended as follows:

1. At 44 FR 32583, revise the prototype per unit cost schedules for detached and semi-detached, row and walk-up dwellings, as shown on the per unit cost schedules, Region X; Seattle, Port Angeles, *Tahola, Longview, Aberdeen, Bellingham, Olympia and Yakima, Washington.

2. At 44 FR 32584, revise the prototype per unit cost schedules for detached and semi-detached, row and walk-up dwellings, as shown on the per unit cost schedules, Region X; *Nespellem, Spokane, Cheney, Kennewick and Pullman, Washington.

(Sec. 7(d), Department of HUD Act, 42 U.S.C. 3535(d); Sec. 6(b) U.S. Housing Act of 1937, 42 U.S.C. 1437(d).)

Issued at Washington, D.C. on September 25, 1979.

Lawrence B. Simons,

Assistant Secretary for Housing—Federal Housing Commissioner.

BILLING CODE 4210-01-M

REGION X

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
SEATTLE							
Det. & Semi-Det.	18,450	22,350	27,450	32,800	39,350	43,690	45,850
Row Dwellings	18,050	21,900	26,900	32,100	38,550	42,800	44,900
Walk-Up	17,000	20,600	25,350	30,250	36,300	40,300	42,300
Elevator-Structure							
PORT ANGELES	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	18,450	22,350	27,450	32,800	39,350	43,690	45,850
Row Dwellings	18,050	21,900	26,900	32,100	38,550	42,800	44,900
Walk-Up	17,000	20,600	25,350	30,250	36,300	40,300	42,300
Elevator-Structure							
*TAHOLA	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	19,350	23,400	28,750	34,350	41,250	45,900	48,200
Row Dwellings	18,950	22,900	28,150	33,650	40,400	44,950	47,200
Walk-Up	17,850	21,600	26,000	31,700	38,050	42,350	44,450
Elevator-Structure							
LONGVIEW	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	18,300	22,150	27,250	32,550	39,100	43,400	45,550
Row Dwellings	17,900	21,700	26,700	31,900	38,300	42,500	44,600
Walk-Up	16,900	20,000	25,150	30,000	36,100	40,050	42,050
Elevator-Structure							
ABERDEEN	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	18,300	22,150	27,250	32,550	39,100	43,400	45,550
Row Dwellings	17,900	21,700	26,700	31,900	38,300	42,500	44,600
Walk-Up	16,900	20,000	25,150	30,000	36,100	40,050	42,050
Elevator-Structure							

REGION X

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
BELLINGHAM							
Det. & Semi-Det.	18,450	22,350	27,450	32,800	39,350	43,690	45,850
Row Dwellings	18,050	21,900	26,900	32,100	38,550	42,800	44,900
Walk-Up	17,000	20,600	25,350	30,250	36,300	40,300	42,300
Elevator-Structure							
OLYMPIA	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	18,450	22,350	27,450	32,800	39,350	43,690	45,850
Row Dwellings	18,050	21,900	26,900	32,100	38,550	42,800	44,900
Walk-Up	17,000	20,600	25,350	30,250	36,300	40,300	42,300
Elevator-Structure							
YAKIMA	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	19,150	23,200	28,500	34,050	40,900	45,500	47,800
Row Dwellings	18,750	22,700	27,900	33,350	40,050	44,550	46,800
Walk-Up	17,650	21,400	26,300	31,400	37,750	42,000	44,100
Elevator-Structure							
*NESPELLEM	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	20,050	24,250	29,800	35,600	42,750	47,450	49,800
Row Dwellings	19,650	23,750	29,200	34,850	41,850	46,450	48,750
Walk-Up	18,500	22,400	27,500	32,850	39,450	43,800	45,950
Elevator-Structure							
SPOKANE	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.	16,550	20,050	24,600	29,400	35,300	39,200	41,150
Row Dwellings	16,200	19,650	24,100	28,800	34,550	38,400	40,300
Walk-Up	15,250	18,500	22,700	27,150	32,550	36,150	37,950
Elevator-Structure							

REGION X

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
CHENEY							
Det. & Semi-Det.	16,800	20,050	25,050	29,900	35,900	39,850	41,850
Row Dwellings	16,450	19,650	24,550	29,300	35,150	39,050	41,000
Walk-Up	15,500	18,500	23,100	27,600	33,100	36,750	38,600
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
KENNEWICK							
Det. & Semi-Det.	18,550	20,350	27,600	32,950	39,550	43,900	46,100
Row Dwellings	18,150	19,950	27,050	32,250	38,750	43,000	45,150
Walk-Up	17,100	18,800	25,450	30,400	36,500	40,500	42,550
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
PULLMAN							
Det. & Semi-Det.	17,250	20,900	25,650	30,650	36,800	40,850	42,900
Row Dwellings	16,900	20,450	25,100	30,000	36,050	40,000	42,000
Walk-Up	15,900	19,300	23,650	28,300	33,950	37,700	39,600
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings							
Walk-Up							
Elevator-Structure							

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Det. & Semi-Det.							
Row Dwellings							
Walk-Up							
Elevator-Structure							

[FR Doc. 79-30308 Filed 9-27-79; 8:45 am]

BILLING CODE 4210-01-C

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 7645]

Income Tax: Taxable Years Beginning After December 31, 1953; Definition of Employee Stock Purchase Plan

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final Regulations.

SUMMARY: This document provides final regulations relating to the treatment of qualified stock options and employee stock purchase plans. Changes to the applicable tax law were made by the Revenue Act of 1964. The regulations would provide employees and employers with the guidance needed to comply with that act, and would affect grantors and grantees of certain stock options.

EFFECTIVE DATE: The regulations will be effective for taxable years beginning after December 31, 1963.

FOR FURTHER INFORMATION CONTACT: Annie R. Alexander 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, 202-566-3671, not a toll-free call.

SUPPLEMENTARY INFORMATION:

Background

On February 20, 1979, the **Federal Register** published proposed amendments to the Income Tax Regulations (26 CFR Part 1) under section 423 of the Internal Revenue Code of 1954 (44 FR 10397). There was no request for a public hearing and accordingly none was held. After consideration of all comments regarding the proposed amendments, those amendments are adopted, as revised, by this Treasury decision.

Drafting Information

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

Explanation of Revision to Proposed Regulations and Comments Considered

Consistent with one comment the final regulations in § 1.423-2(e)(1) are clarified to assure that an employee stock option plan, which permits all eligible employees to elect to participate in an offering, will not violate the requirements of Code § 423(b)(4) solely because eligible employees who elect not to participate in the offering are not granted options pursuant to such offerings.

Other comments did not result in any changes to the proposed Treasury decision because it was felt that the regulations do not require additional clarification, or the changes would make the regulations inconsistent with the statute.

Adoption of Amendments to the Regulations

After careful consideration the proposed amendments to the regulations are adopted subject to the following change:

Section 1.423-2(e)(1) is changed by adding a new sentence immediately after the last sentence of paragraph (e)(1) to read as follows:

§ 1.423-2 Employee stock purchase plan defined.

* * * * *

(e) *Employee covered by plan.* (1) * * * However, a plan which, by its terms, permits all eligible employees to elect to participate in an offering will not violate the requirements of this paragraph solely because eligible employees who elect not to participate in the offering are not granted options pursuant to such offering.

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).

Approved: September 12, 1979.

Jerome Kurtz,
Commissioner of Internal Revenue.

Donald C. Lubick,
Assistant Secretary of the Treasury.

§ 1.423 [Deleted]

Paragraph 1. Section 1.423 is deleted.

Par. 2. Section 1.423-2 is amended by adding paragraph (e)(1), and paragraphs (f) (3) and (4) to read as follows.

§ 1.423-2 Employee stock purchase plan defined.

* * * * *

(e) *Employees covered by plan.* (1) Subject to the limitations of section 423(b) (3), (5) and (8), an employee stock purchase plan must, by its terms, provide that options are to be granted to all employees of any corporation which grants options to any of its employees by reason of their employment by such corporation except that one or more of the following categories of employees may be excluded from the coverage of the plan:

(i) Employees who have been employed less than 2 years;

(ii) Employees whose customary employment is 20 hours or less per week;

(iii) Employees whose customary employment is for not more than 5 months in any calendar year;

(iv) Officers;

(v) Persons whose principal duties consist of supervising the work of other employees; and

(vi) Highly compensated employees.

No option granted under a plan or offering which excludes from participation any employees, other than those who may be excluded under section 423(b)(4) and this paragraph, and those barred from participation by reason of section 423(b) (3), (5), and (8) and paragraphs (d), (f) and (i) of this section, can be regarded as having been granted under an employee stock purchase plan. If an option is not granted to any employee who is entitled to the grant of an option under the terms of the plan or offering, none of the options granted under such offering will be treated as having been granted under an employee stock purchase plan. Furthermore, no option will be considered as having been granted under an employee stock purchase plan if the option was granted in connection with an offering made after September 28, 1979, with respect to which employees, otherwise eligible, are denied participation to any extent because of their continuing participation or eligibility for participation in a prior plan or offering (including a prior plan or offering of a related corporation). However, a plan which, by its terms, permits all eligible employees to elect to participate in an offering will not violate the requirements of this paragraph solely because eligible employees who elect not to participate in the offering are not granted options pursuant to such offering.

* * * * *

(f) Equal rights and privileges. * * *

(3)(i) Except as provided in paragraph (f)(3)(ii) of this section, a plan permitting one or more employees to apply sums which were withheld under an earlier plan or offering towards the purchase of additional stock under the current plan or offering will be a violation of equal rights and privileges unless all employees in the current plan or offering are permitted to make payments in an amount not less than that which any employee is allowed to carry over, to be applied to the purchase of shares under the current plan or offering.

(ii) A plan will not fail to satisfy the requirements of this section merely because one or more employees are permitted to apply sums, in an amount representing a fractional share, which were withheld under an earlier plan or offering toward the purchase of additional stock under the current plan or offering.

(4)(i) Section 423(b)(5) does not prohibit the delaying of the grant of an option to any employee who is barred from being granted an option solely by reason of such employee's failing to meet a minimum service requirement until such employee meets such requirement.

(ii) The provision of this paragraph (4) may be illustrated by the following example:

Example. N Corporation has an employee stock purchase plan which provides that options to purchase stock in an amount equal to ten percent of an employee's annual salary at a price equal to 85 percent of the fair market value at the time the option is granted will be granted to all employees other than those who have been employed less than 18 months. In addition, the plan provides that employees who have not yet met the minimum service requirements on the date the options are initially granted will be granted similar options on the date such employment has been attained. Such plan meets the requirements of section 423(b)(5).

[FR Doc. 79-30192 Filed 9-27-79; 8:45 am]
BILLING CODE 4830-01-M

Bureau of Alcohol, Tobacco, and Firearms

27 CFR Parts 1, 2, 3, 4, 5, 6, 7, 8, 18, 47, 70, 71, 72, 170, 173, 178, 179, 181, 186, 194, 195, 196, 197, 200, 201, 211, 212, 213, 231, 240, 245, 250, 251, 252, 270, 275, 285, 290, 295, and 296

Title and Definition Changes; Correction

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF).

ACTION: Correction notice to final rule (Treasury decision).

SUMMARY: This notice corrects errata appearing in Treasury Decision ATF-48 which provides nomenclature changes to be used throughout Title 27: Alcohol, Tobacco Products and Firearms.

EFFECTIVE DATE: September 28, 1979.

FOR FURTHER INFORMATION CONTACT: Armida N. Stickney at 202-566-7626.

SUPPLEMENTARY INFORMATION: A number of editorial errors and inadvertent omissions appeared in Treasury Decision ATF-48 as published in the **Federal Register** of March 31, 1978 (43 FR 13531). It is necessary, therefore, that the Treasury decision be corrected as indicated below.

Authority and Issuance

This correction notice to T.D. ATF-48 is issued under the authority contained in 26 U.S.C. 7805 (68A Stat. 917), 27 U.S.C. 205 (49 Stat. 981, as amended), 18 U.S.C. 926 (82 Stat. 1226), 18 U.S.C. 847 (84 Stat. 959), and 22 U.S.C. 2778 (90 Stat. 744).

Accordingly, FR Doc. 78-8370 is corrected as follows:

PART 1—BASIC PERMIT REQUIREMENTS UNDER THE FEDERAL ALCOHOL ADMINISTRATION ACT

01. The table of sections in 27 CFR Part 1 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 29, 1935, ch. 815, sec. 1, 49 Stat. 977, as amended (27 U.S.C. 203, 204), unless otherwise noted.

§ 1.1 [Amended]

02. Section 1.1 is corrected by changing the clause "except that the provisions of 26 CFR Part 200, Rules of Practice in Permit Proceedings are" to read "except that the provisions of Part 200, Rules of Practice in Permit Proceedings, of this Chapter are".

03. Section 1.5 is corrected by deleting the citation of authority and is to read as follows:

§ 1.5 Meaning of terms.

As used in this part, unless the context otherwise requires, terms shall have the meaning ascribed in this subpart.

Act. The Federal Alcohol Administration Act.

Applicant. Any person who has filed with the regional regulatory administrator an application for a basic permit under the Federal Alcohol Administration Act.

Basic permit. A formal document issued under the Act in the form prescribed by the Director, authorizing the person named therein to engage in the activities specified at the location stated.

Director. * * *

Other term. Any other term defined in the Federal Alcohol Administration Act and used in this part shall have the same meaning assigned to it by the Act.

Permittee. Any person holding a basic permit issued under the Federal Alcohol Administration Act.

Person. Any individual, partnership, joint-stock company, business trust, association, corporation, or other form of business enterprise, including a receiver, trustee, or liquidating agent.

Regional regulatory administrator. * * *

Resale at wholesale. A sale to any trade buyer.

Trade buyer. Any person who is a wholesaler or retailer of distilled spirits, wine, or malt beverages.

04. Section 1.31 is corrected to read as follows:

§ 1.31 Denial of permit applications.

If, upon examination of any application for a basic permit, the regional regulatory administrator has reason to believe that the applicant is not entitled to such a permit, he shall institute proceedings for the denial of the application in accordance with the procedure set forth in Part 200 of this chapter.

05. Section 1.35 is corrected to read as follows:

§ 1.35 Authority to issue, amend, deny, suspend, revoke, or annul basic permits.

The authority and power of issuing, amending, or denying basic permits, or amendments thereof, is conferred upon the Director and (except as to agency initiated curtailment) upon the regional regulatory administrator. The authority and power of suspending, revoking, or annulling basic permits is conferred upon the Director, and upon the administrative law judges referred to in Part 200 of this chapter. The Director, upon consideration of appeals on petitions for review, may order the regional regulatory administrator to issue, deny, suspend, revoke, or annul basic permits.

* * * * *

§§ 1.50, 1.51 and 1.52 [Amended]

06. Sections 1.50, 1.51, and 1.52 are corrected by changing the citation "26 CFR Part 200", wherever it appears, to read "Part 200 of this chapter". Section 1.52 is further corrected by changing "distilled spirits, wines or malt beverages" to read "distilled spirits, wines, or malt beverages".

§ 1.57 [Amended]

07. Section 1.57 is corrected by changing the parenthetic "(26 CFR Part 200)", wherever it appears, to read "(Part 200 of this chapter)"; and by changing "suspension, and annulment", wherever it appears, to read "suspension, or annulment".

§ 1.59 [Amended]

08. Section 1.59(c) is corrected by changing the phrase "of the examiner's recommended decision", wherever it appears, to read "of the administrative law judge's recommended decision".

PART 2—NONINDUSTRIAL USE OF DISTILLED SPIRITS AND WINE

09. The table of sections in 27 CFR Part 2 is corrected to read as follows:

* * * * *

Subpart B—Definitions

Sec.
2.5 Meaning of terms.

* * * * *

Authority: August 29, 1935, ch. 814, sec. 1, 49 Stat. 977, as amended (27 U.S.C. 202), unless otherwise noted.

10. Section 2.5 is corrected by deleting the citation of authority and is to read as follows:

§ 2.5 Meaning of terms.

Distilled spirits. Section 17(a) of the Federal Alcohol Administration Act defines "distilled spirits" as ethyl alcohol, hydrated oxide of ethyl, spirits of wine, whiskey, rum, brandy, gin, and other distilled spirits, including all dilutions and mixtures thereof for nonindustrial use.

Wine. Section 17(a) of the Federal Alcohol Administration Act defines "wine" as (a) wine as defined in section 610 and section 617 of the Revenue Act of 1918 (26 U.S.C. 5381–5392), as now in force or hereafter amended, and (b) other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the juice of sound, ripe grapes, imitation wine, compounds sold as wine, vermouth, cider, perry, and sake; in each instance, only if containing not less than 7 percent and not more than 24 percent of alcohol by volume, and if for nonindustrial use.

PART 3—BULK SALES AND BOTTLING OF DISTILLED SPIRITS

11. The table of sections in 27 CFR Part 3 is corrected to read as follows:

* * * * *

Subpart B—Definitions

Sec.
3.5 Meaning of terms.

* * * * *

Authority: August 29, 1935, ch. 814, sec. 6, 49 Stat. 985, as amended (27 U.S.C. 206), unless otherwise noted.

12. Section 3.5 is corrected by deleting the citation of authority and is to read as follows:

§ 3.5 Meaning of terms.

As used in this part, unless the context otherwise requires, terms shall have the meaning ascribed in this subpart.

Alcohol. Ethyl alcohol distilled at or above 190° proof.

Brandy. Brandy or wine spirits for addition to wines as permitted by internal revenue law.

Distilled spirits. Section 17(a) of the Federal Alcohol Administration Act defines "distilled spirits" as ethyl alcohol, hydrated oxide of ethyl, spirits of wine, whisky, rum, brandy, gin, and other distilled spirits, including all dilutions and mixtures thereof, for nonindustrial use.

In bulk. Distilled spirits in containers having a capacity in excess of one wine gallon.

Other terms. Any other term defined in the Federal Alcohol Administration Act and used in this part shall have the meaning assigned to it by the Act.

13. Section 3.12 is corrected to read as follows:

§ 3.12 Acquiring or receiving distilled spirits in bulk for redistillation, processing, rectification, warehousing, or warehousing and bottling.

Persons holding basic permits (issued under Part 1 of this chapter) authorizing the distilling, rectifying, or warehousing and bottling of distilled spirits, or operating permits (issued under § 201.136 et seq. of this chapter) may acquire or receive in bulk distilled spirits as follows:

(a) * * *

* * * * *

PART 4—LABELING AND ADVERTISING OF WINE

14. The citation of authority to the table of sections in 27 CFR Part 4 is corrected to read as follows:

* * * * *

Authority: August 29, 1935, ch. 814, sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205), unless otherwise noted.

15. Section 4.10 is corrected by deleting the citation of authority and is to read as follows:

§ 4.10 Meaning of terms.

* * * * *

Act. The Federal Alcohol Administration Act.

Added brandy. Brandy or wine spirits for use in fortification of wine as permitted by internal revenue law.

Advertisement. See § 4.61 for meaning of term as used in Subpart G of this part.

Alcohol. Ethyl alcohol distilled at or above 190° proof.

American. The several States, the District of Columbia, and Puerto Rico; "State" includes the District of Columbia and Puerto Rico.

Bottler. Any person who places wine in containers of four liters or less. (See meaning for "containers" and "packer".)

Brand label. The label carrying, in the usual distinctive design, the brand name of the wine.

Container. Any bottle, barrel, cask, or other closed receptacle irrespective of size or of the material from which made for use for the sale of wine at retail. (See meaning for "bottler" and "packer".)

Director. * * *

Gallon. A U.S. gallon of 231 cubic inches of alcoholic beverages at 60° F.

Interstate or foreign commerce. Commerce between any State and any place outside thereof, or commerce within any Territory or the District of Columbia, or between points within the same State but through any place outside thereof.

Liter or litre. (a) A metric unit of capacity equal to 1,000 cubic centimeters and equivalent to 33.814 U.S. fluid ounces. For purposes of this part, a liter is subdivided into 1,000 milliliters (ml).

(b) For purposes of regulation, one liter of wine is defined as that quantity (mass) of wine occupying a one-liter volume at 20° Celsius (68° F).

Packer. Any person who places wine in containers in excess of four liters. (See meaning for "container" and "bottler".)

Percent or percentage. Percent by volume.

Permittee. Any person holding a basic permit under the Federal Alcohol Administration Act.

Person. Any individual, partnership, joint-stock company, business trust, association, corporation, or other form of business enterprise, including a receiver, trustee, or liquidating agent, and including an officer or employee of any agency of a State or political subdivision thereof.

Pure condensed must. The dehydrated juice or must of sound, ripe grapes, or other fruit or agricultual products, concentrated to not more than 80° (Balling), the composition thereof remaining unaltered except for removal of water.

Regional regulatory administrator. * * *

Restored pure condensed must. Pure condensed must to which has been added an amount of water not exceeding the amount removed in the dehydration process.

*Sugar.*Pure cane, beet, or dextrose sugar in dry for containing, respectively, not less than 95 percent of actual sugar calculated on a dry basis.

Trade buyer. Any person who is a wholesaler or retailer.

United States. The several States, the District of Columbia, and Puerto Rico; the term "State" includes the District of Columbia and Puerto Rico.

Use of other terms. Any other term defined in the Federal Alcohol Administration Act and used in this part shall have the same meaning assigned to it by the Act.

Wine. (a) Wine as defined in section 610 and section 617 of the Revenue Act of 1918 (26 U.S.C. 3036, 3044, 3045) and (b) other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the juice of sound, ripe grapes, initation wine, compounds sold as wine, vermouth, cider, perry, and sake; in each instance only if containing not less than 7 percent, and not more than 24 percent of alcohol by volume, and if for nonindustrial use.

§ 4.21 [Amended]

16. Section 4.21 is corrected (1) by changing in paragraph (a)(1)(iii) the clause "In the case of domestic wine, in accordance with section 5383 of the Internal Revenue Code" to read "In the case of domestic wine, in accordance with 26 U.S.C. 5383"; (2) by changing in paragraph (e)(1)(i) the clause "in accordance with the provisions of section 5384 of the Internal Revenue Code" to read "in accordance with the provisions of 26 U.S.C. 5384"; (3) by changing in paragraph (d)(1)(i) the clause "in accordance with the provisions of section 5384 of the Internal Revenue Code" to read "in accordance with the provisions of 26 U.S.C. 5384"; an (4) by changing in paragraph (f)(1)(i) the phrase "with Subpart T of 26 CFR Part 240," to read "Subpart T, Part 240, of this Chapter".

§ 4.34 [Amended]

17. Section 4.34(a) is corrected by changing the phrase "by Part 240 of this title", wherever it appears, to read "by Part 240 of this chapter".

PART 5—LABELING AND ADVERTISING OF DISTILLED SPIRITS

18. The citation of authority to the table of sections in 27 CFR Part 5 is corrected to read as follows:

* * * * *

Authority: August 29, 1935, ch. 814, sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205), unless otherwise noted.

19. Section 5.11 is corrected (1) by adding a definition for the term "advertisement", (2) by deleting the definition for the term "assistant regional commissioner", and (3) by deleting the statutory citation following the section. As amended, § 5.11 reads as follows:

§ 5.11 Meaning of terms.

* * * * *

Age. * * *

Advertisement. See § 5.62 for meaning of term as used in Subpart H of this part.

Bottle. * * *

* * * * *

§ 5.22 [Amended]

20. Section 5.22(b)(1)(iii) is corrected (1) by changing the phrase "under section 5025(e)(5), Internal Revenue Code (26 U.S.C. 5025(e)(5), and implementing regulations in 26 CFR Part 201" to read "under 26 U.S.C. 5025(e)(5) and Part 201 of this chapter"; and (2) by changing the sentence, "Other whiskies may be designated 'straight' to read "No other whiskies may be designated 'straight'.

§ 5.36 [Amended]

21. Section 5.36 is corrected by changing in paragraph (a)(2) the phrase "under section 5233, Internal Revenue Code (26 U.S.C. 5233)" to read "under 26 U.S.C. 5233".

PART 6—INDUCEMENTS FURNISHED TO RETAILERS

22. The citation of authority to the table of sections in 27 CFR Part 6 is corrected to read as follows:

* * * * *

Authority: August 29, 1935, ch. 814, sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205), unless otherwise noted.

23. Section 6.10 is corrected by deleting the citation of authority and is to read as follows:

§ 6.10 Meaning of terms.

* * * * *

Industry member. Any person engaged in business as a distiller, brewer, rectifier, blender, or other producer, or as an importer or wholesaler, of distilled spirits, wine, or malt beverages, or as a bottler, or warehouseman and bottler, of distilled spirits, but shall not include an agency of a State or political subdivision thereof, or an officer or employee of such agency.

Other terms. Any other term defined in the Federal Alcohol Administration Act and used in this part shall have the meaning assigned to it by the Act.

Product. Distilled spirits, wine, or malt beverages, as defined in the Federal Alcohol Administration Act.

Retailer. Any person engaged in the sale of distilled spirits, wine, or malt beverages to consumers.

Retail establishment. Any premises where distilled spirits, wine, or malt beverages are sold or offered for sale to consumers, whether for consumption on or off the premises where sold.

PART 7—LABELING AND ADVERTISING OF MALT BEVERAGES

24. The citation of authority to the table of sections in 27 CFR Part 7 is corrected to read as follows:

* * * * *

Authority: August 29, 1935, ch. 814, sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205) unless otherwise noted.

25. Section 7.10 is corrected by deleting the citation of authority and is to read as follows:

§ 7.10 Meaning of terms.

* * * * *

Act. The Federal Alcohol Administration Act.

Advertisement. See § 7.10 for meaning of term as used in Subpart F of this part.

Brand label. The label carrying, in the usual distinctive design, the brand name of the malt beverage.

Bottler. Any person who places malt beverages in containers of a capacity of one gallon or less.

Container. Any can, bottle, barrel, keg, or other closed receptacle, irrespective of size or of the material from which made, for use for the sale of malt beverages at retail.

Director. * * *

Gallon. A U.S. gallon of 231 cubic inches of malt beverages at 39.1° F (4° C). All other liquid measures used are subdivisions of the gallon as defined.

Interstate or foreign commerce. Commerce between any State and any place outside thereof, or commerce within any Territory or the District of Columbia, or between points within the same State but through any place outside thereof.

Malt beverage. A beverage made by the alcoholic fermentation of an infusion or decoction, or combination of both, in potable brewing water, of malted barley with hops, or their parts, or their products, and with or without other malted cereals, and with or without the addition of unmalted or prepared cereals, other carbohydrates or products prepared therefrom, and with or without the addition of carbon dioxide, and with or without other wholesome products suitable for human food consumption.

Other terms. Any other term defined in the Federal Alcohol Administration Act and used in this part shall have the same meaning assigned to it by the Act.

Packer. Any person who places malt beverages in containers of a capacity in excess of one gallon.

Person. Any individual, partnership, joint-stock company, business trust, association, corporation, or other form of business enterprise, including a receiver trustee, or liquidating agent, and including an officer or employee of any agency of a State or political subdivision thereof.

Regional regulatory administrator. * * *

United States. The several States, the District of Columbia, and Puerto Rico; the term "State" includes the District of Columbia and Puerto Rico.

PART 8—CREDIT PERIOD TO BE EXTENDED TO RETAILERS OF ALCOHOLIC BEVERAGES

26. The citation of authority to the table of sections in 27 CFR Part 8 is corrected to read as follows:

* * * * *

Authority. August 29, 1935, ch. 814, sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205), unless otherwise noted.

27. Section 8.10 is corrected to read as follows:

§ 8.10 Meaning of terms.

* * * * *

Act. The Federal Alcohol Administration Act.

Distilled spirits. Ethyl alcohol, hydrated oxide of ethyl spirits of wine, whiskey, rum, brandy, gin, and other distilled spirits, including all dilutions and mixtures therof, for nonindustrial use.

Malt beverage. A beverage made by the alcoholic fermentation of an infusion or decoction, or combination of both, in potable brewing water, of malted barley with hops, or their parts, or their products, and with or without other malted cereals, and with or without the addition of unmalted or prepared cereals, other carbohydrates or products prepared therefrom, and with or without the addition of carbon dioxide, and with or without other wholesome products suitable for human food consumption.

Wine. (a) Wine as defined in the section 610 and section 617 of the Revenue Act of 1918 (26 U.S.C. 441, 444), as now in force or hereafter amended, and (b) other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the juice of sound, ripe grapes, imitation wine compounds sold as wine, vermouth, cider, perry, and sake, in each instance only if containing not less than 7 percent and not more than 24 percent of alcohol by volume, and if for nonindustrial use.

PART 18—PRODUCTION OF VOLATILE FRUIT-FLAVOR CONCENTRATES

28. The citation of authority to the table of sections in 27 CFR Part 18 is corrected to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917 (26 U.S.C. 7805), unless otherwise noted.

29. Section 18.11 is corrected by deleting the citation of authority and is to read as follows:

§ 18.11 Meaning of Terms

* * * * *

Bonded wine cellar. Premises established under Part 240 of this chapter for the production, blending, cellar treatment, storage, bottling, or packaging of untaxpaid wine, and includes premises designated as "bonded winery".

* * * * *

PART 47—IMPORTATION OF ARMS, AMMUNITION AND IMPLEMENTS OF WAR

30. The citation of authority to the table of sections in 27 CFR Part 47 is corrected to read as follows:

* * * * *

Authority: Sec. 38, Pub. L. 94–329, 90 Stat. 744 (22 U.S.C. 2778), unless otherwise noted.

31. Section 47.11 is corrected to read as follows:

§ 47.11 Meaning of terms.

* * * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part.

Article. Any of the arms, ammunition, and implements of war enumerated in the U.S. Munitions Import List.

Bureau. * * *

Carbine. A short-barrelled rifle whose barrel is generally not longer than 22 inches and is characterized by light weight.

CFR. * * *

Chemical agent. A substance useful in war which, by its ordinary and direct chemical action, produces a powerful physiological effect.

Director. * * *

Firearms. A weapon not over .50 caliber which will or is designed to or may be readily converted to expel a projectile by the action of an explosive, but shall not include BB and pellet guns or firearms covered by Category I (a) and (e) established to have been manufactured before 1898.

Import or importation. Bringing into the United States from a foreign country any of the articles on the Import List, but shall not include intransit, temporary import or temporary export transactions subject to Department of State controls under Title 22, Code of Federal Regulations.

Import List. * * *

Machinegun. * * *

Permit. The same as "license" for purposes of 22 U.S.C. 1934(c).

Person. A partnership, company, association, or corporation, as well as a natural person.

Pistol. A hand-operated firearm having a chamber integral with, or permanently aligned with, the bore.

Regional regulatory administrator. * * *

Revolver. A hand-operated firearm with a revolving cylinder containing chambers for individual cartridges.

Rifle. A shoulder firearm discharging bullets through a rifled barrel at least 16 inches in length, including combination and drilling guns.

Sporting-type sight including optical. * * *

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

United States. When used in the geographical sense, unless otherwise expressly defined, includes the several States, the insular possessions of the United States, the Canal Zone, the District of Columbia, and any territory over which the United States exercises all and any powers of administration, legislation, and jurisdiction.

U.S.C. * * *

PART 70—PROCEDURE AND ADMINISTRATION

32. The citation of authority to the table of sections in 27 CFR Part 70 is corrected to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917 (26 U.S.C. 7805), unless otherwise noted.

33. Section 70.11 is corrected by deleting the citation of authority and by adding the definition for ATF officer. Section 70.11 reads as follows:

§ 70.11 Meaning of terms.

* * * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

§§ 70.35 and 70.36 [Amended]

34. Sections 70.35 and 70.36(c) are corrected by changing the title "regional director", wherever it appears, to read "special agent in charge".

PART 71—STATEMENT OF PROCEDURAL RULES

35. Section 71.11 is corrected to read as follows:

§ 71.11 Meaning of terms.

* * * * *

Director. The Director, Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, D.C.

* * * * *

Regional regulatory administrator. The principal ATF regional official responsible for administering regulations in this part.

* * * * *

PART 72—DISPOSITION OF SEIZED PERSONAL PROPERTY

0§ 72.11 [Amended]

36. Section 72.11 is corrected by deleting the citation of authority.

PART 170—MISCELLANEOUS REGULATIONS RELATING TO LIQUOR

37. The table of sections in 27 CFR Part 170 is corrected to read as follows:

* * * * *

Subpart P-T—[Reserved]

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917 (26 U.S.C. 7805), unless otherwise noted.

38. Section 170.3 is corrected to read as follows:

§ 170.3 Applications.

* * * The applicant shall submit with his application a certified copy of ATF Form 2630 on which (a) as to a package filled in internal revenue bond, report was made of the gauge for withdrawal of the package from bond; or (b) as to a package filled after tax payment or determination, report was made of the gauge of the package at the time of its filling.

39. Section 170.43 is corrected to read as follows:

§ 170.43 Meaning of terms.

* * * * *

Controlled stock. Stock on control premises, comprising of:

(a) * * *

(b) * * *

(c) Tax-determined imported spirits from internal revenue bond (as authorized by 26 U.S.C. 5232) for rectification or bottling;

(d) * * *

* * * * *

40. Section 170.86 is corrected to read as follows:

§ 170.86 Meaning of terms.

* * * * *

Director. * * *

District director of customs. The district director of customs at a headquarters port of the district (except the district of New York, N.Y.); the area directors of customs in the district of New York, N.Y.; and the port director at a port not designated as a headquarters port.

Owner. * * *

* * * * *

Regional regulatory administrator. * * *

Tax. Any tax imposed by 26 U.S.C. 5001–5066, or by any corresponding provision or prior internal revenue laws, and in the case of any commodity of a kind subject to a tax under such sections, any tax equal to any such tax, any additional tax, or any floor stocks tax. The term includes an extraction denominated a "tax", and any penalty, addition to tax, additional amount, or interest applicable to any such tax.

41. Section 170.123 is corrected to read as follows:

§ 170.123 Meaning of terms.

When used in this subpart, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in Part 201 of this chapter, except that the term "in bond" shall refer to spirits possessed under bond to secure payment of internal revenue tax imposed by 26 U.S.C. 7652. The term "ATF officer" means an officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this subpart.

§ 170.153 [Amended]

42. Section 170.153(a) is corrected by replacing the phrase "by section 7652, I.R.C." with the phrase "by 26 U.S.C. 7652".

43. Section 170.612 is corrected by (1) deleting the terms for "assistant regional commissioner" and "I.R.C.", and deleting the citation of authority; and amending the terms "commodity tax", "special tax", "this chapter", and "taxpaid distilled spirits, or wines". As amended, § 170.612 read as follows:

§ 170.612 Meaning of terms.

* * * * *

Commodity tax. The tax or taxes imposed by 26 U.S.C. 5021 and 5022 on products of rectification.

* * * * *

Special tax. The special (occupational) tax imposed by 26 U.S.C. 5081, 5111, and 5121 on rectifiers and dealers in liquors.

Taxpaid distilled spirits or wines. Distilled spirits or wines as the case may be, on which the distilled spirits tax imposed by 26 U.S.C. 5001, or the wine taxes imposed by 26 U.S.C. 5041, have been paid or determined.

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

* * * * *

§ 170.683 [Amended]

44. Section 170.683 is corrected by changing the phrase "of 26 CFR Part 170", wherever it appears, to read "of 27 CFR Part 170".

§ 170.687 [Amended]

45. Section 170.687 is corrected by changing the phrase "to the Assistant Regional Commissioner, Alcohol, Tobacco and Firearms", wherever it appears, to read "to the Regional Regulatory Administrator, Bureau of Alcohol, Tobacco and Firearms".

PART 173—RETURNS OF SUBSTANCES, ARTICLES, OR CONTAINERS

46. The citation of authority to the table of sections in 27 CFR Part 173 is corrected to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917 (26 U.S.C. 7805), unless otherwise noted.

47. Section 173.5 is corrected by deleting the citation of authority and is to read as follows:

§ 173.5 Meaning of terms.

* * * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Articles. * * *

Assistant regional commissioner. The official responsible to and functions under the direction and supervision of the regional commissioner of the Internal Revenue Service.

* * * * *

Distilled spirits or spirits. That substance known as ethyl alcohol, ethanol, or spirits of wine, including all dilutions and mixtures thereof, from whatever source or by whatever process produced, and shall include whisky, brandy, rum, gin, vodka, and products produced in such manner that the person producing them is a rectifier within the meaning of 26 U.S.C. 5082, as amended.

* * * * *

Render. To deliver the completed return to the office indicated in the demand letter, not later than the date required by the demand letter, or to mail such completed return, in an envelope properly addressed and stamped, in sufficient time for such envelope to be postmarked by the U.S. Postal Service not later than the date required by the demand letter. The time and date of the United States postmark shall constitute the time and date of delivery of the return to the designated office.

Substance. Includes, but not limited by, any of the following: * * *

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

United States. * * *

U.S.C. The United States Code.

PART 178—COMMERCE IN FIREARMS AND AMMUNITION

48. The citation of authority to the table of sections in 27 CFR Part 178 is corrected to read as follows:

* * * * *

Authority: 18 U.S.C. 921–928, unless otherwise noted.

49. Section 178.11 is corrected (1) by deleting the definition for "Internal Revenue Code of 1954", (2) by deleting the citation of authority, and (3) by amending the definitions for "Act", "Federal Firearms Act", and "National Firearms Act" to read as follows:

§ 178.11 Meaning of terms.

* * * * *

Act. 18 U.S.C. Chapter 44.

Antique firearms. * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

* * * * *

Federal Firearms Act. 15 U.S.C. Chapter 18.

* * * * *

Indictment. * * *

Internal revenue district. * * *

* * * * *

National Firearms Act. 26 U.S.C. Chapter 53.

* * * * *

§§ 178.52, 178.53, 178.56, 178.57, 178.95, 178.127, and 178.144 [Amended]

50 and 51. Sections 178.52, 178.53, 178.56(b), 178.57, 178.95(c), 178.127, and 178.144 are corrected by changing the wording "internal revenue region", wherever it appears, to read "region".

§ 178.80 and 178.82 [Amended]

52. Sections 178.80 and 178.82 are corrected by changing the phrase "before the Internal Revenue Service", wherever it appears, to read "before the Bureau of Alcohol, Tobacco and Firearms".

§ 178.96 [Amended]

53. Section 178.96(b) is corrected by changing the phrase "with U.S. Post Office Department regulations" to read "with U.S. Postal Service regulations".

PART 179—MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS

54. The citation of authority to the table of sections in 27 CFR Part 179 is corrected to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805); August 16, 1964, ch. 736, 68A Stat. 721, as amended (26 U.S.C. Chapter 53), unless otherwise noted.

§ 179.1 [Amended]

55. Section 179.1 is corrected by changing the parenthetic "(Chapter 53, I.R.C.)" to read "(26 U.S.C. Chapter 53)".

§ 179.11 [Amended]

56. Section 179.11 is corrected (1) by adding the definition of "ATF officer" to read "*ATF officer.* An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part"; (2) by changing in the term "destructive devices" the phrase "pursuant to the provisions of section 4684(2), 4685, or 4686 of Title 10 of the United States Code;" to read 'under 10 U.S.C. 4684(2), 4685, or 4686;" (3) by changing the definition of "district director" to read "*District director.* A district director of the Internal Revenue Service in an internal revenue district"; (4) by changing in the term "importation" the phrase "pursuant to the I.R.C." to read "under Title 26 of the United States Code"; and (5) by deleting "I.R.C." as a term.

§ 179.22 [Amended]

57. Section 179.22 is corrected by changing (1) the wording "Any internal revenue officer or employee of the Internal Revenue Service" to read "Any ATF officer or employee of the Bureau of Alcohol, Tobacco and Firearms"; and (2) the wording "Chapter 53, I.R.C.", wherever it appears, to read "26 U.S.C. Chapter 53".

§ 179.23 [Amended]

58. Section 179.23 is corrected by changing the phrase "of Chapter 53, I.R.C." to read "of 26 U.S.C. Chapter 53".

§ 179.24 [Amended]

59. Section 179.24 is corrected by changing the phrase "with section 5845(f), I.R.C." to read "with 26 U.S.C. 5845(f)".

§ 179.25 [Amended]

60. Section 179.25 is corrected by changing the phrase "with section 5845(a), I.R.C." to read "with 26 U.S.C. 5845(a)".

§ 179.34 [Amended]

61. Section 179.34(a) is corrected (1) by changing the phrase "under section 5801, I.R.C." to read "under 26 U.S.C. 5801"; and (2) by changing the phrase "with section 5802, I.R.C.", to read "with 26 U.S.C. 5802".

§§ 179.38 and 179.39 [Amended]

62. Sections 179.38 and 179.39 are corrected by changing the phrase "under section 5801, I.R.C.", wherever it appears, to read "under 26 U.S.C. 5801".

§ 179.48 [Amended]

63. Section 179.48 is corrected by changing the following, wherever they appear, to read—

(1) From the phrase "under section 5801, I.R.C." to "under 26 U.S.C. 5801";

(2) From the parenthetic clause "(see sections 6601 and 6651, I.R.C.)" to "(see 26 U.S.C. 6601 and 6651)"; and

(3) From the phrase "under section 5871, I.R.C." to "under 26 U.S.C. 5871".

§ 179.66 [Amended]

64. Section 179.66 is corrected by changing the phrase "with section 5821, I.R.C." to read "with 26 U.S.C. 5821".

§§ 179.88 and 179.90 [Amended]

65. Sections 179.88(c) and 179.90(c) are corrected by changing the parenthetic

clause "(See sections 5852, 5861, and 5871, I.R.C.)", wherever it appears, to read "(See 26 U.S.C. 5852, 5861, and 5871.)".

§ 179.91 [Amended]

66. Section 179.91 is corrected by changing the parenthetic clause "(See sections 5811, 5852, 5861, and 5871, I.R.C.)" to read "(See 26 U.S.C. 5811, 5852, 5861, and 5871.)".

§ 179.10 [Amended]

67. Section 179.101(c) is corrected by changing the parenthetic reference "(Chapter 53, I.R.C.)" to read "(26 U.S.C. Chapter 53)".

§ 179.111 [Amended]

68. Section 179.111(a) is corrected by changing the parenthetic clause "(See sections 5861, 5871, and 5872 I.R.C.)" to read "(See 26 U.S.C. 5861, 5871, and 5872.)".

§ 179.163 [Amended]

69. Section 179.163 is corrected by changing the phrase "by section 7208, I.R.C." to read "by 26 U.S.C. 7208".

70. Section 179.181 is corrected to read as follows:

§ 179.181 Penalties.

Any person who violates or fails to comply with the requirements of 26 U.S.C. Chapter 53 shall, upon conviction, be subject to the penalties imposed under 26 U.S.C. 5871.

§ 179.182 [Amended]

71. Section 179.182 is corrected by changing the following, wherever they appear, to read—

(a) From "section 5872, I.R.C." to "26 U.S.C. 5872" and

(b) From "Chapter 53, I.R.C." to "26 U.S.C. Chapter 53".

72. Section 179.191 is corrected to read as follows:

§ 179.191 Applicability of other provisions of internal revenue laws.

All of the provisions of the internal revenue laws not inconsistent with the provisions of 26 U.S.C. Chapter 53 shall be applicable with respect to the taxes imposed by 26 U.S.C. 5801, 5811, and 5821 (see 26 U.S.C. 5846).

§ 179.192 [Amended]

73. Section 179.192 is corrected by changing the clause "see 18 U.S.C., chapter 44", to read "see 18 U.S.C. Chapter 44."

PART 181—COMMERCE IN EXPLOSIVES

74. The citation of authority to the table of sections in 27 CFR Part 181 is corrected to read as follows:

* * * * *

Authority: 18 U.S.C. Chapter 40, unless otherwise noted.

75. Section 181.11 is corrected (1) by deleting the citation of authority and (2) by amending the definition of "Act" to read as follows:

§ 181.11 Meaning of terms.

* * * * *

Act. 18 U.S.C. Chapter 40.

* * * * *

Army-type structure. * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

§§ 181.54, 181.56, 181.59, 181.61 and 181.104 [Amended]

76. Sections 181.54, 181.56, 181.59(b), 181.61, and 181.104(c) are corrected by changing the wording "internal revenue region", wherever it appears, to read "region".

§ 181.78 [Amended]

77. Section 181.78 is corrected (1) by changing the phrase "before the Internal Revenue Service" to read "before the Bureau of Alcohol, Tobacco and Firearms" and (2) by changing the phrase "in 31 CFR Part 10 (Treasury Department Circular No. 230)" to read "in 31 CFR Part 8".

PART 186—GAUGING MANUAL

78. The citation of authority to the table of sections in 27 CFR Part 186 is corrected to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

79. Section 186.11 is corrected by (1) deleting the definition of "I.R.C." and the citation of authority; and (2) by amending the definitions of "tax gallon", and "regional regulatory administrator", and "this chapter". Section 186.11 is to read as follows:

§ 186.11 Meaning of terms.

* * * * *

Regional regulatory administrator. The principal ATF regional official responsible for administering regulations in this part.

* * * * *

Tax gallon. The unit of measure of spirits for the importation of tax under 26 U.S.C. 5001. When spirits are 100 degrees of proof or more, the tax is determined on a proof gallon basis. When spirits are less than 100 degrees of proof, the tax is determined on a wine gallon basis.

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

* * * * *

PART 194—LIQUOR DEALERS

80. The table of sections in 27 CFR Part 194 is corrected by making the following format change to the citation of authority:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

§ 194.1 [Amended]

81. Section 194.1 is corrected by changing the phrase "under the Internal Revenue Code of 1954, as amended" to read "under Title 26 of the United States Code, as amended".

§ 194.3 [Amended]

82. Section 194.3 is corrected by changing the phrase, "in 27 CFR Part 1", to read "in Part 1 of this Chapter".

§ 194.4 [Amended]

83. Section 194.4 is corrected by changing the phrase "by Chapter 51, I.R.C.", to read "by 26 U.S.C. Chapter 51".

84. Section 194.11 is corrected by (1) deleting the definition for "I.R.C." and the citation of authority and (2) by amending the definition of "fiscal year" to read as follows:

§ 194.11 Meaning of terms.

* * * * *

Fiscal year. The period from October 1 of one calendar year through September 30 of the following year.

* * * * *

§ 194.23 [Amended]

85. Section 194.23(b) is corrected by changing the phrase "of Chapter 51, I.R.C.", to read "of 26 U.S.C. Chapter 51".

§ 194.101 [Amended]

86. Section 194.101 is corrected by changing the italicized parenthetic term "(*fiscal year*)", in paragraph (a), to read "(*tax year*)".

§ 194.103 [Amended]

87. Section 194.103 is corrected by changing the phrase "for the entire fiscal year" to read "for the entire tax year".

§ 194.104 [Amended]

88. Section 194.104 is corrected by changing the phrase "into a new fiscal year" to read "into a new tax year".

§ 194.136 [Amended]

89. Section 194.136 is corrected by changing the phrase "by section 6511, I.R.C." to read "by 26 U.S.C. 6511".

§ 194.193 [Amended]

90. Section 194.193 is corrected by changing the phrase "of section 5117, I.R.C." to read "of 26 U.S.C. 5117".

§ 194.261 [Amended]

91. Section 194.261 is corrected by changing the phrase "of Chapter 51, I.R.C.", wherever it appears, to read "of 26 U.S.C. Chapter 51".

92. Section 194.281 is corrected to read as follows:

§ 194.281 General.

A State, or political subdivision of a State, or a person holding a wholesale liquor dealers' basic permit issued under Part 1 of this chapter, may export bottled taxpaid distilled spirits with benefit of drawback to the extent provided in § 252.171 of this chapter.***

PART 195—PRODUCTION OF VINEGAR BY THE VAPORIZING PROCESS

93. The table of sections in 27 CFR Part 195 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, Ch. 736, Stat 917, as amended (26 U.S.C. 7805), unless otherwise noted.

94. Section 195.10 is corrected (1) by deleting the definition of "I.R.C." and the citation of authority and (2) by amending the section to read as follows:

§ 195.10 Meaning of terms.

As used in this part, unless the context otherwise requires, terms shall have the meanings ascribed in this subpart. Words in the plural form shall include the singular, and vice versa, and words in the masculine gender shall include the feminine.

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Director. ***

Distilled spirits. The substance known as ethyl alcohol, ethanol, spirits, or spirits of wine, including all dilutions and mixtures thereof, from whatever source or by whatever process produced, and includes low wines produced by the vaporizing process in the manufacture of vinegar.

Distilling materials. The fermented mash of grain, molasses, or other materials produced for distillation.

District director of internal revenue. The Director, Internal Revenue Service, in any of the internal revenue districts.

Gallon or wine gallon. A United States gallon of liquid measure equivalent to the volume of 231 cubic inches.

Grain gallon. A gallon of vinegar of 100 grain strength.

Grain strength. A measure of the acetic acid content of vinegar, expressed as 10 times the grams of acetic acid per 100 ml.

Including. The term "including" shall not be deemed to exclude things other than those enumerated which are in the same general class.

Person, proprietor, vinegar maker. Includes natural persons, trusts, estates, associations, partnerships, companies, and corporations.

Proof. The ethyl alcohol content of a liquid at 60 degrees Fahrenheit, stated as twice the percent of ethyl alcohol by volume.

Proof gallon. The alcoholic equivalent of a United States gallon at 60 degrees Fahrenheit, containing 50 percent of ethyl alcohol by volume.

Regional regulatory administrator. * * *

U.S.C. The United States Code.

Vinegar plant or vinegar factory. An establishment qualified under this part for the manufacture of vinegar by the vaporizing process.

§ 195.87 [Amended]

95. Section 195.87 is corrected by adding at the end of the sentence the phrase "of this part".

§ 195.114 [Amended]

96. Section 195.114 is corrected by changing the phrase "in Subpart L" to read "Subpart L of this part".

§ 195.130 [Amended]

97. Section 195.130 is corrected by adding at the end of the sentence the phrase "of this part".

PART 196—STILLS

98. The table of sections in 27 CFR Part 196 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

99. Section 196.5 is corrected by deleting the citation of authority and is to read as follows:

§ 196.5 Meaning of terms.

As used in this part, unless the context otherwise requires, terms shall have the meanings ascribed in this subpart. Words in the plural form shall include the singular, and vice versa, and words in the masculine gender shall include the feminine.

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Condenser. Any apparatus capable of being used when connected with a still, for condensing or liquefying alcoholic or spirituous vapors, but shall not include condensers to be used with laboratory stills or stills used for distilling water or other nonalcoholic materials where the cubic capacity of such stills is one gallon or less.

Director. * * *

Director of the service center. The Director, Internal Revenue Service Center, in each of the internal revenue regions.

Distilled spirits or spirits. That substance known as ethyl alcohol, ethanol, or spirits of wine, including all dilutions and mixtures thereof, from whatever source or by whatever process produced, and shall include whisky, brandy, rum, gin, and vodka.

Distilling. The distillation of spirits as defined by 26 U.S.C. 5002(a)(6)(A). Such distillation shall include: (a) The original manufacture of distilled spirits from mash, wort, or wash, or any material suitable for the production of spirits; (b) the redistillation of spirits in the course of manufacture; (c) the redistillation of spirits, or products containing spirits within the provisions of 26 U.S.C. 5082; (d) the distillation, redistillation, or recovery of spirits or of completely or specially denatured spirits, or of articles containing spirits or completely or specially denatured spirits; and (e) the redistillation or recovery of tax-free spirits.

Distilling apparatus. Any still or condenser defined in this section.

District director of internal revenue. The Director, Internal Revenue Service, in any of the internal revenue districts.

District director of customs. * * *

Internal revenue officer. An officer or employee of the Internal Revenue Service duly authorized to perform any function relating to the administration or enforcement of this part.

Person, manufacturer, distiller, user. An individual, a trust, estate, partnership, association, company, or corporation.

Regional regulatory administrator. * * *

Still. Any apparatus capable of being used for separating alcoholic or spirituous vapors, or spirituous solutions, or spirits, from spirituous solutions or mixtures, but shall not include stills used for laboratory purposes or stills used for distilling water or other nonalcoholic materials where the cubic capacity of such stills is one gallon or less.

§ 196.36 [Amended]

100. Section 196.36 is corrected by changing (1) the phrase "section 5101, I.R.C." to read as "26 U.S.C. 5101"; and (2) the phrase "in each year", wherever it appears, to read "in each tax year".

§ 196.60a [Amended]

101. Section 196.60a is corrected by changing the phrase "on the Internal Revenue Service form" to read "on Form 1610".

PART 197—DRAWBACK ON DISTILLED SPIRITS USED IN MANUFACTURING NONBEVERAGE PRODUCTS

102. The table of sections in 27 CFR Part 197 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

103. Section 197.5 is corrected by deleting the citation of authority and is to read as follows:

§ 197.5 Meaning of terms.

* * * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Director. * * *

* * * * *

Distilled spirits. That substance known as ethyl alcohol, ethanol, spirits, or spirits of wine, including all dilutions and mixtures thereof, from whatever source or by whatever process produced, including alcohol, whisky, brandy, rum, gin, and vodka, all of which are fully taxpaid or tax-determined at the distilled spirits rate.

Director of the service center. The Director, Internal Revenue Service Center, in each of the internal revenue regions.

District director or district director of internal revenue. The Director, Internal Revenue Service, in any of the internal revenue districts.

Filed. Subject to the provisions of 26 CFR 301.7502 through 301.7503–1, a claim for drawback shall be deemed to have been "filed" when it is delivered to the office of the proper regional regulatory administrator, and by that office received.

Intermediate products. Products containing distilled spirits which are not subject to drawback until used in a nonbeverage product eligible for drawback.

Nonbeverage products. Medicines, medicinal preparations, food products, flavors, or flavoring extracts, in the manufacture or production of which distilled spirits are used under the provisions of 26 U.S.C. 5131–5134 and this part, and which are unfit for use for beverage purposes.

Regional regulatory administrator. * * *

Tax year. The period which begins July 1 and ends on the following June 30.

Time distilled spirits are used. * * *

Total annual withdrawals. The total quantity of distilled spirits (proof gallons), which are used in the manufacture or production of nonbeverage products during a year.

U.S.C. The United States Code.

Used. Distilled spirits shall be deemed to have been "used" in the manufacture of a product under this part, when such spirits are either consumed in such manufacture or are incorporated in the product; except that spirits lost by causes such as spillage, leakage, breakage, or theft, prior to or during the process of manufacture, shall not be deemed to be consumed in such manufacture.

* * * * *

§§ 197.25, 197.55 and 197.56 [Amended]

104. Sections 197.25, 197.55, and 197.56 are corrected by changing the word "year", wherever it appears, to read "tax year".

§§ 197.27, 197.46, 197.48, and 197.50 [Amended]

105. Sections 197.27, 197.46, 197.48, and 197.50 are corrected by changing the term "fiscal year", wherever it appears, to read "tax year".

106. Section 197.117 is corrected to read as follows:

§ 197.117 Account of distilled spirits reordered in the manufacture of products eligible for drawback.

* * * (For additional provisions respecting the recovery of distilled spirits and the records of the recoveries, see Part 170, Subpart U, of this chapter.)

(Sec. 201, Pub. L. 85–859, 72 Stat. 1330, as amended (26 U.S.C. 7025))

§ 197.130a [Amended]

107. Section 197.130a is corrected by changing the wording "26 CFR Part 186, Gauging Manual", to read "in Part 186, Gauging Manual, of this chapter".

PART 200—RULES OF PRACTICES IN PERMIT PROCEEDINGS

108. The table of sections in 27 CFR Part 200 is corrected by revising Subpart B and by updating the citation of authority as follows:

* * * * *

Subpart B—Definitions

Sec.
200.5 Meaning of terms.

* * * * *

Authority: August 16, 1954, Ch. 736, 68A Stat. 917, as amended (26 U.S.C. 8705), unless otherwise noted.

§ 200.1 [Amended]

109. Section 200.1 is corrected by changing (1) the phrase "under the Internal Revenue Code (26 U.S.C.)" to read "under Title 26 of the United States Code"; and (2) the phrase "by the Alcohol, Tobacco and Firearms Division, Internal Revenue Service" to read "by the Bureau of Alcohol, Tobacco and Firearms".

110. Section 200.5 is corrected (1) by deleting the definition for "I.R.C." and the citation of authority and (2) by incorporating the definitions in § 200.16. As amended, § 200.5 reads as follows:

§ 200.5 Meaning of terms.

* * * * *

Applicant. Any person who has filed an initial application for a permit under the Federal Alcohol Administration Act or the Internal Revenue Code (26 U.S.C.).

Application.

(a) *General.* Any application for a permit under the Federal Alcohol Administration Act or the Internal Revenue Code (26 U.S.C.).

(b) *Initial application.* An application for an original permit for operations not covered by an existing permit.

(c) *Renewal application.* An application timely filed for the renewal of an existing permit.

Attorney for the Government. The Attorney in the office of the Chief Counsel (assigned to the National or regional office) authorized to represent the regional regulatory administrator in the proceeding.

CFR. The Code of Federal Regulations.

Citation. Includes any notice contemplating the disapproval of an application (whether initial or renewal) or any order to show cause why a permit should not be suspended, revoked or annulled.

Director. ***

Initial decision. The decision (order) of the regional regulatory administrator in any proceeding on an initial application for a permit, and the decision of the administrative law judge in any proceeding on the suspension, revocation, or annulment of a permit or on the disapproval of a renewal application.

Other term. Any other term defined in the Federal Alcohol Administration Act (27 U.S.C. 201), the Internal Revenue Code (26 U.S.C.) or the Administrative Procedure Act (5 U.S.C. 1001), where used in this part, shall have the meaning assigned to it therein.

Permit.

(a) *Basic Permit.* The document authorizing the person named therein to engage in a designated business or activity under the Federal Alcohol Administration Act.

(b) *Industrial use permit.* A document issued pursuant to 26 U.S.C. 5271(a), authorizing a person named therein to use distilled spirits free of tax, deal in or use specially or completely denatured spirits, as described therein.

(c) *Operating permit.* The document issued pursuant to 26 U.S.C. 5171(b), authorizing the person named therein to engage in the business described therein.

(d) *Tobacco permit.* The document issued pursuant to 26 U.S.C. 5713(a), authorizing the person named therein to engage in the business described therein.

(e) *Withdrawal permit.* The document issued pursuant to 26 U.S.C. 5271(a), authorizing the person named therein to withdraw tax-free spirits or specially denatured spirits, as specified therein.

Permittee. Any person holding a basic permit under the Federal Alcohol Administration Act or the Internal Revenue Code (26 U.S.C.).

Person. An individual, trust, estate, partnership, association, company, or corporation.

Recommended decision. The advisory decision of the administrative law judge in any proceeding on an initial application for a permit.

Regional regulatory administrator. * * *

Respondent. any person holding a permit against which an order has been issued to show cause why such permit should not be suspended, revoked, or annulled, or against the renewal of which a notice of contemplated disapproval has been issued.

U.S.C. The United States Code.

§ 200.16 [Deleted]

111. Section 200.16 is deleted.

§ 200.26 [Amended]

112. Section 200.26 is corrected by replacing the phrase "by any employee of the Internal Revenue Service" with the phrase "by any employee of the Bureau of Alcohol Tobacco and Firearms".

113. Section 200.31 is corrected to read as follows:

§ 200.31 Attorneys.

A respondent or applicant may be represented by an attorney, a certified public accountant, or other person enrolled to practice before the Bureau of Alcohol, Tobacco and Firearms under the provisions of 31 CFR Part 8, and files in the proceeding a duly executed power of attorney to represent the applicant or respondent. See 26 CFR 601.501–601.527. The regional regulatory administrator shall be represented in proceedings under this part by the attorney for the Government who is authorize to execute and file motions, briefs, and other papers in the proceeding, on behalf of the regional regulatory administrator, in his own name as "Attorney for the Government".

§ 200.46 [Amended]

114. Section 200.46 is corrected (1) by changing the phrase "of Chapter 52" to read "26 U.S.C. Chapter 52" and (2) by changing the phrase "of the Internal Revenue Code" to read as "of 26 U.S.C.".

115. Section 200.48 is corrected to read as follows:

§ 200.48 Operating, industrial use, and withdrawal permits.

* * * * *

(a) Has not in good faith complied with the provisions of 26 U.S.C. Chapter 51 or enabling regulations; or

(b) * * *

* * * * *

(e) Has violated or conspired to violate any law of the United States relating to intoxicating liquor or has been convicted of any offense under 26 U.S.C. punishable as a felony or of any conspiracy to commit such an offense; or

(f) * * *

* * * * *

116. Section 200.49a is corrected to read as follows:

§ 200.49a Applications for operating, industrial use, and withdrawal permits.

If, on examination of an application (including a renewal application) for an operating, industrial use, or withdrawal permit, the regional regulatory administrator has reason to believe—

(a) * * *

(b) The applicant (including in the case of a corporation, any officer, director, or principal stockholder and, in the case of a partnership, a partner) is, by reason of the applicant's business experience, financial standing, or trade connections, not likely to maintain operations in compliance with 26 U.S.C. Chapter 51 or implementing regulations; or

(c) * * *

* * * * *

117. Section 200.49b is corrected to read as follows:

§ 200.49b Applications for tobacco permits.

If, on examination of an application for a tobacco permit provided for in 26 U.S.C. 5713, the regional regulatory administrator has reason to believe—

(a) * * *

(b) The applicant (including, in the case of a corporation, any officer, director, or principal stockholder and, in the case of a partnership, a partner) is, by reason of his business experience, financial standing, or trade connections, not likely to maintain operations in compliance with 26 U.S.C. Chapter 52, or has failed to disclose any material information required or made any material false statement in the application; the regional regulatory administrator may issue a citation for the contemplated disapproval of the application.

118. Section 200.56 is corrected to read as follows:

§ 200.56 Form.

* * * * *

(a) Form 1430–A, "Order To Show Cause", shall be used for all citations for the suspension, revocation, or annulment, as the case may be, of permits under the Internal Revenue Code or the Federal Alcohol Administration Act.

(b) * * *

§§ 200.85, 200.95, 200.98, 200.99 and 200.100 [Amended]

119. Sections 200.85, 200.95, 200.98, 200.99, and 200.100 are corrected by deleting the citations of authority.

§§ 200.97 and 200.98 [Amended]

120. Sections 200.97 and 200.98 are corrected by changing the phrase "of the Internal Revenue Service", wherever it appears, to read "of the Bureau of Alcohol, Tobacco and Firearms".

PART 201—DISTILLED SPIRITS PLANTS

Note.—Since ATF is in the process of revising 27 CFR Part 201 in order to implement the Distilled Spirits Tax Revision

Act of 1979 (Title VIII of the Trade Agreements Act of 1979), errors and inadvertent omissions to 27 CFR Part 201, which appeared in Treasury Decision ATF–48, will not be corrected at this time.

PART 211—DISTRIBUTION AND USE OF DENATURED ALCOHOL AND RUM

121. The table of sections in 27 CFR Part 211 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

122. Section 211.11 is corrected (1) by deleting the definitions for "internal revenue officer" and "I.R.C."; (2) by deleting the citation of authority; and (3) by correcting the definitions for "industrial use permit", "this chapter", and "withdrawal permit". As corrected, § 211.11 reads as follows:

§ 211.11 Meaning of terms

* * * * *

Industrial use permit. The document issued under 26 U.S.C. 5271(a), authorizing the person named therein to deal in or use specially denatured alcohol or specially denatured rum or to recover denatured alcohol, specially denatured rum or articles, as described therein.

Manufacturer or user. * * *

* * * * *

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

U.S.C. * * *

Withdrawal permit. The document issued under 26 U.S.C. 5271(a), authorizing the person named therein to withdraw specially denatured alcohol or specially denatured rum, as specified therein, from the premises of a distilled spirits plant or bonded dealer.

§ 211.48 [Amended]

123. Section 211.48(b) is corrected by changing (1) the phrase "with Chapter 51, I.R.C." to read "with 26 U.S.C. Chapter 51" and (2) the citation of authority "(72 Stat. 1370; 26 U.S.C. 5271)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1370, as amended (26 U.S.C. 5271))".

124. Section 211.50 is corrected to read as follows:

§ 211.50 Suspension or revocation.

* * * * *

(a) Has not in good faith complied with the provisions of 26 U.S.C. Chapter 51, or regulations issued thereunder; or

* * * * *

(Sec. 201, Pub. L. 95–859, 72 Stat. 1370 as amended (26 U.S.C. 5271))

§ 211.108 [Amended]

125. Section 211.108 is corrected by changing (1) the phrase "of the Internal Revenue Service" to read "the Bureau of Alcohol, Tobacco and Firearms" and (2) the citation of authority to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1370, as amended, 1372, as amended (26 U.S.C. 5271, 5273))".

§ 211.147 [Amended]

126. Section 211.147(a) is corrected by changing the phrase "by the Internal Revenue Service" to read "by the Bureau of Alcohol, Tobacco and Firearms".

127. Section 211.190(b) is corrected to read as follows:

§ 211.190b Removals.

* * * Bulk conveyances shall be sealed at the time of filling by the consignor with railroad or other appropriate seals dissimilar in marking from cap seals used by the Bureau of Alcohol, Tobacco and Firearms.

PART 212—FORMULAS FOR DENATURED ALCOHOL AND RUM

128. The table of sections in 27 CFR Part 212 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

§ 212.5 [Amended]

129. Section 212.5 is corrected (1) by deleting the definition for "I.R.C." and (2) by deleting the citation of authority.

§ 212.15 [Amended]

130. Section 212.15(b) is corrected by changing the phrase "of Chapter 51 I.R.C." to read "26 U.S.C. Chapter 51".

PART 213—DISTRIBUTION AND USE OF TAX-FREE ALCOHOL

131. The table of sections in 27 CFR Part 213 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

132. Section 213.11 is corrected (1) by deleting the definition for "I.R.C."; (2) by deleting the citation of authority; and (3) by correcting the definitions of "industrial use permit", "this chapter"; and "withdrawal permit". As corrected, § 213.11 reads as follows:

§ 213.11 Meaning of terms.

* * * * *

Industrial use permit. The document issued under 26 U.S.C. 5271(a), authorizing the person named therein to use tax-free alcohol, as described therein.

Permittee. * * *

* * * * *

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

U.S.C. * * *

Withdrawal permit. The document issued under 26 U.S.C. 5271(a), authorizing the person named therein to withdraw tax-free alcohol, as specified therein, from the premises of distilled spirits plants.

§ 213.47 [Amended]

133. Section 213.47(b) is corrected by changing the phrase "with Chapter 51, I.R.C." to read "with 26 U.S.C. Chapter 51" and (2) the citation of authority "(72 Stat. 1370; 26 U.S.C. 5271)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1370, as amended (26 U.S.C. 5271))".

134. Section 213.49 is corrected to read as follows:

§ 213.49 Suspension or revocation of permits.

* * * * *

(a) Has not in good faith complied with the provisions of 26 U.S.C. Chapter 51, or regulations issued thereunder; or

* * * * *

(Sec. 201, Pub. L. 85–859, 72 Stat. 1370, as amended (26 U.S.C. 5271))

135. Section 213.101 is corrected to read as follows:

§ 213.101 Authorized uses.

* * * * *

(a) For the use of any educational organization described in 26 U.S.C. 503(b)(2), which is exempt from income tax under 26 U.S.C. 501(a), or for the use of any scientific university or college of learning;

* * * * *

(Sec. 201, Pub. L. 85–859, 72 Stat. 1362, as amended, 1370 as amended (26 U.S.C. 5214, 5271))

§ 213.103 [Amended]

136. Section 213.103 is corrected by changing (1) the phrase "under section 501(a), I.R.C." to read "under 26 U.S.C. 501(a)" and (2) the citation of authority "(72 Stat. 1362; 26 U.S.C. 5214)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1362, as amended (26 U.S.C. 5214))".

§ 213.117 [Amended]

137. Section 213.117 is corrected by changing the phrase "of section 5688(a)(2)(B), I.R.C." to read "of 26 U.S.C. 5688(a)(2)(B)".

§ 213.141 [Amended]

138. Section 213.141 is corrected by changing (1) the phrase "by section

5214(a)(2), I.R.C." to read "by 26 U.S.C. 5214(a)(2)" and (2) the citation of authority "(72 Stat. 1362; 26 U.S.C. 5214)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1362, as amended (26 U.S.C. 5214))".

PART 231—TAXPAID WINE BOTTLING HOUSES

139. The table of sections in 27 CFR Part 231 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

140. Section 231.10 is corrected by (1) deleting the definition for "I.R.C.", (2) by deleting the citation of authority, and (3) by adding a definition for "ATF officer". As corrected, § 231.10 reads as follows:

§ 231.10 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things not enumerated which are in the same general class.

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part.

Director. * * *

Exception. The definitions in this subpart are prescribed pursuant to the internal revenue laws governing the bottling, packaging and removal of taxpaid wine and shall not supersede or affect the requirements set forth in Part 4 of this chapter, relative to the labeling of wine under the provisions of the Federal Alcohol Administration Act.

Foreign wine. Wine produced outside the United States.

Gallon or wine gallon. The liquid measure equivalent to the volume of 231 cubic inches.

Package. Any barrel, cask, keg, or similar container, or any demijohn (or bottle) of two gallons or more capacity, used to remove wine from taxpaid wine bottling houses.

Proprietor. The operator of a taxpaid wine bottling house.

Regional regulatory administrator. * * *

Standard wine. Natural wine, specially sweetened natural wine, special natural wine and standard agricultural wine produced in accordance with the provisions of Part 240 of this chapter.

Taxpaid wine. Wine on which the tax imposed by 26 U.S.C. 5041 has been determined, regardless of whether the tax has actually been paid or the payment of tax has been deferred under 26 U.S.C. 5061.

U.S.C. The United States Code.

United States wine. Wine produced on bonded wine cellar premises in the United States.

Wine. When used without qualification, all still wine including vermouth and other special (flavored) natural wine.

§ 231.51 [Amended]

141. Section 231.51 is corrected by changing the phrase "in 27 CFR Part 1" to read "in Part 1 of this chapter".

142. Section 231.82 is corrected to read as follows:

§ 231.82 Bottling and labeling operations.

* * * * *

(b) Kind of wine (class and type), in the manner specified by Part 4 of this chapter;

(c) The alcohol content by volume in the manner specified by Part 4 of this chapter; and

(d) The net contents of the bottle, unless displayed on the bottle as provided in § 4.37(d) of this chapter.

* * * * *

§ 231.83 [Amended]

143. Section 231.83 is corrected by changing the phrase "of 27 CFR Part 4" to read "of Part 4 of this chapter".

PART 240—WINE

144. The table of sections in 27 CFR Part 240 is corrected to read as follows:

* * * * *

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

145. Section 240.10 is corrected (1) by deleting the definition for "I.R.C.", (2) by deleting the citation of authority, (3) by adding a definition for "ATF officer", and (4) by updating the section to read as follows:

§ 240.10 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatibile with the intent thereof, terms shall have the meanings ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things not enumerated which are in the same general class.

Affiliated persons or firms. Any one or more bonded wine cellar proprietors associated as members of the same farm cooperative, or any one or more bonded wine cellar proprietors affiliated within the meaning of section 17(a)(5) of the Federal Alcohol Administration Act, as amended.

Agricultural wine. Wine made from suitable agricultural products other than the juice of grapes, berries, or other fruits.

Allied products. Commercial fruit products and by-products not taxable as wine.

Amelioration. The addition to juice or wine before, during and after fermentation, of either water or pure sugar, or a combination of water and pure sugar, or liquid sugar or invert sugar syrup, to adjust the acid content or to develop alcohol by fermentation.

Artificially carbonated wine. Effervescent wine artificially charged with carbon dioxide.

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part.

Bonded wine cellar. Premises established under the provisions of Subpart C of this part, including premises designated as "bonded winery".

Concentrate plant. An establishment qualified under Part 18 of this chapter for the production of volatile fruit-flavor concentrates.

Container. Any case, cask, barrel, keg, pipeline, tank, tank truck, railroad tank car, or other approved container (except bottles having a capacity of one gallon or less) used to remove wine from bonded wine cellars.

Director. * * *

Director of the service center. The Director, Internal Revenue Service Center, in any of the internal revenue regions.

Distilled spirits plant. An establishment qualified under Part 201 of this chapter for the production, bonded storage, or bottling of spirits, or for rectification, or for any combination of such operations.

District director. The District Director of Internal Revenue.

Effervescent wine. Sparkling wine and artificially carbonated wine and shall not include still wine as defined in this part.

Executed under penalties of perjury. * * *

Exception. The definitions in this subpart are prescribed pursuant to the internal revenue laws governing the production and removal of wine, and shall not supersede or affect the requirements set forth in Part 4 of this chapter, relative to the labeling of wine under the provisions of the Federal Alcohol Administration Act.

Fold. The ratio of the volume of the fruit mash or juice to the volume of the volatile fruit-flavor concentrate produced from such fruit mash or juice; for example, one gallon of concentrate of 100-fold would be the product from 100 gallons of fruit mash or juice.

Foreign wine. Wine produced outside the United States.

Fruit wine. Wine made from the juice of sound, ripe fruit (including berries) other than grapes.

Gallon or wine gallon. A United States gallon of liquid measure equivalent to the volume of 231 cubic inches.

General bonded area. The unsegregated portion of the bonded wine cellar not set aside and designated for a particular use.

Heavy bodied blending wine. Wine made from fruit without added sugar, with or without added wine spirits, and conforming to the definition of natural wine in all respects except as to maximum total solids content.

In bond. When used with respect to wine spirits, "in bond" means such spirits possessed under bond to secure the payment of the internal revenue tax thereon and in respect to which the tax has not been determined as provided in this chapter, and includes such spirits withdrawn without payment of tax under 26 U.S.C. 5214(a)(5), and with respect to which relief from liability has not yet occurred. When used with respect to wine "in bond" means wine possessed under bond to secure the payment of the internal revenue tax thereon and in respect to which the tax thereon has not been determined as provided in this chapter, and includes such wines on the bonded premises of a bonded wine cellar, in transit to a bonded wine cellar, and such wine withdrawn without payment of tax under 26 U.S.C. 5362, and with respect to which relief from liability has not yet occurred.

Invert sugar syrup. A solution of invert sugar which has been prepared by recognized methods of inversion from pure sugar. It shall be a substantially colorless solution and contain not less than 60 percent sugar by weight (60 degrees Brix).

Juice (or must). The unfermented juice of fruit, berries and authorized agricultural products, exclusive of pulp, skins, or seeds.

Lees. The settlings of wine.

Liter or litre. A metric unit of capacity equal to 1000 cubic centimeters of alcoholic beverage, and equivalent to 33.814 U.S. fluid ounces. A liter is subdivided into 1000 milliliters (ml).

Liquid sugar. A substantially colorless pure sugar and water solution containing not less than 60 percent pure sugar by weight (60 degrees Brix).

Person. An individual, trust, estate, partnership, association, company, or corporation.

Proof. The ethyl alcohol content of a liquid at 60 degrees Fahrenheit, stated as twice the percent of ethyl alcohol by volume.

Proof gallon. The alcoholic equivalent of a United States gallon at 60 degrees Fahrenheit, containing 50 percent of ethyl alcohol by volume.

Proprietor. The operator of a bonded wine cellar, and includes the term "winemaker" when the context so requires.

Pure sugar. Pure refined sugar, suitable for human consumption, having a dextrose equivalent of not less than 95 percent on a dry basis, and produced from cane, beets, or fruit, or from grain or other sources of starch: *Provided,* That invert sugar syrup produced from such pure sugar by recognized methods of inversion may be used to prepare any sugar syrup, or solution of water and pure sugar.

Regional regulatory administrator. * * *

Same kind of fruit. In the case of grapes, all of the several species and varieties of grapes. In the case of fruits other than grapes, this term includes all of the several species and varieties of any given kind; except that this shall not preclude a more precise identification of the composition of the product for the purpose of its designation.

Sparkling wine or champagne. Effervescent wine charged with carbon dioxide, resulting from fermentation of the wine within a closed container or bottle.

Special natural wine. A product, such as vermouth, made pursuant to an approved formula in accordance with the provisions of 26 U.S.C. 5386, and Subpart S of this part.

Specially sweetened natural wine. A product having a total solids content in excess of 17 percent by weight and an alcohol content of not more than 14 percent by volume, made in accordance with the provisions of 26 U.S.C. 5385 and Subpart R of this part.

Standard agricultural wine. Agricultural wine made within the limitations of Subpart T of this part.

Standard wine. Natural wine, specially sweetened natural wine, special natural wine and standard agricultural wine, produced in accordance with the provisions of 26 U.S.C. 5381, 5385, 5386, and 5387 and Subparts P, Q, R, S, and T of this part.

Still wine. Noneffervescent wine, including those wines containing carbon dioxide as authorized in §§ 240.531 to 240.534, inclusive.

Sugar. Pure sugar, liquid sugar, and invert sugar syrup.

Taxpaid wine. Wine on which the tax imposed by 26 U.S.C. 5041, has been determined, regardless of whether the tax has actually been paid or the payment of tax has been deferred under 26 U.S.C 5061.

Tax year. The period from July 1 of one calendar year through June 30 of the following year.

Total solids. The degrees Brix of the dealcoholized wine.

U.S.C. The United States Code.

United States wine. Wine produced on bonded wine cellar premises in the United States.

Volatile fruit-flavor concentrate. Any volatile fruit-flavor concentrate produced by any process which includes evaporations from any fruit mash or juice at a concentrate plant.

Wine. When used without qualification, includes all still wines, champagne and other sparkling wines, artifically carbonated wine, and special natural wine produced on bonded wine cellar premises.

Wine spirits. As authorized for use in wine production by 26 U.S.C. 5373, brandy or wine spirits produced in a distilled spirits plant (with or without the use of water to facilitate extraction and distillation) exclusively from (a) fresh or dried fruit, or their residues, (b) the wine or wine residues therefrom, or (c) special natural wine; except that where, in the production of natural wine or special natural wine, sugar has been used, the wine or the residuum thereof may not be used if the unfermented sugars therein have been refermented. Such wine spirits shall not be reduced with water from the distillation proof, nor be distilled at less than 140 degrees of proof (except that commercial brandy aged in wood for a period of not less than 2 years, and barreled at not less than 100 degrees of proof, shall be deemed wine spirits for the purpose of this part).

Withdrawn without payment of tax. "Withdrawn free of tax", wherever used in this part, except in reference to wine withdrawn under 26 U.S.C. 5362(c)(7), (8), and (9), shall mean "withdrawn without payment of tax".

§ 240.120 [Amended]

145. Section 240.120 is corrected by changing (1) the phrase "under section 5042, I.R.C." to read "under 26 U.S.C. 5042" and (2) the citation of authority "68A Stat. 867, 72 Stat. 1378; (26 U.S.C. 7302, 5351)" to read "August 16, 1954, ch. 736, 68A Stat. 867 (26 U.S.C. 7302); sec. 201, Pub. L. 85–859, 72 Stat. 1378, as amended (26 U.S.C. 5351)".

§ 240.191 [Amended]

146. Section 240.191 is corrected by changing the phrase "in 27 CFR Part 1" to read "Part 1 of this chapter".

§ 240.223 [Amended]

147. Section 240.223 is corrected by changing (1) the phrase "of Chapter 51, I.R.C." to read "of 26 U.S.C. Chapter 51" and (2) the citation of authority" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1314, as amended, 1383, as amended (26 U.S.C. 5001, 5382))".

§ 240.343 [Amended]

148. Section 240.343 is corrected by changing the phrase "of each year" to read "of each tax year".

§ 240.344 [Amended]

149. Section 240.344 is corrected by changing the phrase "by a United States post office" to read "by the U.S. Postal Service".

§ 240.489 [Amended]

150. Section 240.489 is corrected by changing (1) the phrase "by 27 CFR Part 4" to read "Part 4 of this chapter" and (2) the citation of authority "(72 Stat. 1381, 1383; 26 U.S.C. 5364, 5381)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1381 as amended, 1383 as amended (26 U.S.C. 5364, 5381))".

151. Section 240.523 is corrected to read as follows:

§ 240.523 Sterilizing and preserving.

Sterilizing and preserving agents, such as sulfur dioxide, potassium metabisulphite, or sodium metabisulphite, may be used to the extent necessary: *Provided,* The sulfur content of the finished wine does not exceed the limits prescribed in Part 4 of this chapter.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1383, as amended (26 U.S.C. 5382))

§ 240.535 [Amended]

152. Section 240.535 is corrected by changing (1) the phrase "in section 5662, I.R.C.", to read "in 26 U.S.C. 5662" and (2) the citation of authority "(72 Stat. 1407; 26 U.S.C. 5662)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1407, as amended (26 U.S.C. 5662))".

§ 240.562 [Amended]

153. Section 240.562(a)(3) is corrected by changing the phrase "with 27 CFR Part 4" to read "with Part 4 of this chapter".

§ 240.566 [Amended]

154. Section 240.566 is corrected by changing (1) the phrase "in 27 CFR Part 4" to read "Part 4 of this chapter" and (2) the citation of authority "(68A Stat. 666; 26 U.S.C. 5368)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5368))".

§ 240.567 [Amended]

155. Section 240.567(c) is corrected by changing the phrase "by 27 CFR Part 4", to read "by Part 4 of this chapter".

§ 240.573 [Amended]

156. Section 240.573 is corrected by substituting the phrase "by the Bureau of Alcohol, Tobacco and Firearms," in place of the wording "by the Internal Revenue Service".

§ 240.579 [Amended]

157. Section 240.579 is corrected (1) by changing in paragraph (d) the phrase "27 CFR 4.37(d)" to read "§ 4.37(d) of this chapter"; and (2) by deleting both citations of authority found in the section; and (3) by adding a new citation of authority at the end of the section which is to read "Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended, 5662, as amended (26 U.S.C. 5368, 5662))".

§§ 240.580, 240.581, 240.582 and 240.583 [Amended]

158. Sections 240.580, 240.581, 240.582, and 240.583 are corrected by changing the citation "27 CFR Part 4", wherever it appears, to read "Part 4 of this chapter".

§ 240.596 [Amended]

159. Section 240.596 is corrected by changing (1) the phrase "of the United States Post Office" to read "of the U.S. Postal Service".

§ 240.620 [Amended]

160. Section 240.620 is corrected by changing the wording "26 CFR Part 240" to read "27 CFR Part 240".

§ 240.783 [Amended]

161. Section 240.783 is corrected (1) by changing the title of the section to read "§ 240.783 Losses during a year", (2) by deleting the term "fiscal" wherever it appears in the section, and (3) by updating the citation of authority "(72 Stat. 1381; 26 U.S.C. 5370)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5370))".

§ 240.805 [Amended]

162. Section 240.805 is corrected by changing (1) the phrase "of section 5044, I.R.C." to read "of 26 U.S.C. 5044" and (2) the citation of authority "(72 Stat. 1332, 26 U.S.C. 5044)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1332, as amended (26 U.S.C. 5044))".

§ 240.820 [Amended]

163. Section 240.820 is corrected by changing (1) the phrase "under section 5373, Internal Revenue Code", to read "under 26 U.S.C. 5373" and (2) the citation of authority "(72 Stat. 1382; 26 U.S.C. 5373)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1382, as amended (26 U.S.C. 5373))".

§ 240.881 [Amended]

164. Section 240.881 is corrected by changing (1) the phrase "of Subchapter F of Chapter 51 of the Internal Revenue Code" to read "of Subchapter F of 26 U.S.C. Chapter 51", and (2) the citation of authority "(68A Stat. 672; 26 U.S.C. 5391)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1387 (26 U.S.C. 5391))".

PART 245—BEER

165. The table of sections in 27 CFR Part 245 is corrected by updating the citation of authority as follows:

* * * * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

166. Section 245.5 is corrected (1) by deleting the definition for "I.R.C.", (2) by deleting all of the citations of authority within and at the end of the section, and (3) by updating the section to read as follows:

§ 245.5 Meaning of terms.

When used in this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings ascribed in this subpart. Words in the plural form shall include the singular and vice versa, and words in the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things other than those enumerated which are in the same general class.

AFT officer. * * *

Beer. Beer, ale, porter, stout, and other similar fermented beverages (including sake or similar products) of any name or description containing one-half of one percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from any substitute therefor.

Bottle. A bottle, can, or similar container.

Bottling. The filling of bottles, cans, and similar containers.

Brewer. Any person who brews beer (except a person who produces only beer exempt from tax under 26 U.S.C. 5053(e)) and any person who produces beer for sale.

Brewery. The land and buildings described as such in the brewer's notice on Form 27-C, where beer is to be produced and packaged.

Brewing. The production of beer for sale.

Business day. The 24-hour cycle of operations in effect at the brewery, which, if other than the calendar day, is subject to the approval of the regional regulatory administrator. The business day, having been once established, shall be applicable to all records and operations of the brewery, and shall not be changed without approval of the regional regulatory administrator.

Cereal beverage. A malt beverage, either fermented or unfermented, which contains, when ready for consumption, less than one-half of 1 percent of alcohol by volume.

Delegate. * * *

Director of the service center. The Director, Internal Revenue Service Center, in any of the internal revenue regions.

District director. A district director of internal revenue.

Executed under penalties of perjury. Signed with the prescribed declaration under the penalties of perjury as provided on or with respect to the return, claim, form, or other document or, where no form of declaration is prescribed, with the declaration: "I declare under the penalties of perjury that this ——— (insert type of document such as statement, report, certificate, application, claim, or other document), including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct and complete."

Gallon. The liquid measure containing 231 cubic inches.

Package. A bottle, can, keg, barrel, or other original consumer container.

Packaging. The filling of any package.

Person. An individual, a trust, estate, partnership, association, company, and corporation.

Region. * * *

Regional regulatory administrator. * * *

Removed for consumption or sale. Except when used with respect to beer removed without payment of tax as authorized by law, (a) the sale and transfer of possession of beer for consumption at the brewery, or (b) any removal of beer from the brewery.

Secretary. The Secretary of the Treasury or his delegate.

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

U.S.C. The United States Code.

§ 245.75 [Amended]

167. Section 245.75 is corrected by changing (1) the phrase "by section 5091, I.R.C." to read "by 26 U.S.C. 5091" and (2) the citation of authority "(72 Stat. 1346; 26 U.S.C. 5142)" to read "(Sec. 201, Pub. L. 85-859, 72 Stat. 1346, as amended (26 U.S.C. 5142))".

§ 245.126 [Amended]

168. Section 245.126 is corrected by changing (1) the phrase "by 27 CFR Part 7" to read "by Part 7 of this chapter" and (2) the citation of authority "(72 Stat. 1389; 26 U.S.C. 5412)" to read "(Sec. 201, Pub. L. 85-859, 72 Stat. 1389, as amended (26 U.S.C. 5412))".

§ 245.208 [Amended]

169. Section 245.208 is corrected by changing the phrase "To the Assistant Regional Commissioner (Alcohol, Tobacco and Firearms), ——— Region, Internal Revenue Service:" to read "To the Regional Regulatory Administrator, ——— Region, Bureau of Alcohol, Tobacco and Firearms:".

§ 245.220 [Amended]

170. Section 245.220 is corrected by changing (1) the phrase "of section 7606 I.R.C." to read "of 26 U.S.C. 7606" and (2) the citation of authority "(68A Stat. 872, 903; 26 U.S.C. 7342, 7606)" to read "(August 16, 1954, ch. 736, 68A Stat. 872, 903, as amended (26 U.S.C. 7342, 7606))".

§§ 245.240 and 245.241 [Amended]

171. Sections 245.240 and 245.241 are corrected by changing the phrase "of Part 245, Title 26, Code of Federal Regulations", wherever it appears, to read "of 27 CFR Part 245".

PART 250—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

172. The table of sections in 27 CFR Part 250 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

173. Section 250.11 is corrected (1) by deleting the definition for "I.R.C.", (2) by deleting the citation of authority, (3) by adding a definition for "ATF officer", and (4) by updating the section to read as follows:

§ 250.11 Meaning of terms.

* * * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

* * * * *

Industrial spirits. * * *

Liquor bottle. * * *

* * * * *

Red strip stamp. The stamp prescribed under authority of 26 U.S.C. 5205(a)(2).

* * * * *

Virgin Islands regulations. Regulations issued or adopted by the Governor of the Virgin Islands, or his duly authorized agents, with the concurrence of the Secretary of the Treasury of the United States, or his delegate, under the provisions of 26 U.S.C. 5314, as amended, and § 250.201a.

Wine. * * *

174. Section 250.36 is corrected to read as follows:

§ 250.36 Products exempt from tax.

Subject to the provisions of this part, the following products may be brought into the United States from Puerto Rico without incurring liability to any tax imposed by 26 U.S.C. 5001(a)(10) or 7652(a):

(a) Industrial spirits for the purposes authorized in 26 U.S.C. 5214(a) (2) and (3).

* * * * *

(Sec. 201, Pub. L. 85-859, 72 Stat. 1375, as amended (26 U.S.C. 5314))

§§ 250.36a and 250.36(b) [Amended]

175. Sections 250.36a and 250.36(b) are corrected by changing (1) the phrase "in section 5214(a)(2) and (3), I.R.C.", wherever it appears, to read "in 26 U.S.C. 5214(a)(2) and (3)" and (2) the citations of authority "(72 Stat. 1375; 26 U.S.C. 5314)" to read "(Sec. 201, Pub. L. 85-859, 72 Stat. 1375, as amended (26 U.S.C. 5314))".

176. Section 250.39 is corrected to read as follows:

§ 250.39 Labels.

All labels affixed to bottles of liquors coming into the United States shall conform to the requirements of the Federal Alcohol Administration Act and implementing regulations (Parts 4, 5, and 7 of this chapter).

§ 250.53 [amended]

177. Section 250.53 is corrected by changing the phrase "in 27 CFR Part 5" to read "in Part 5 of this chapter".

178. Section 250.66 is corrected to read as follows:

§ 250.66 Bond, Form 2896—Distilled spirits and rectification.

(a) *Withdrawal of distilled spirits from bonded storage in Puerto Rico.* Where the proprietor of a bonded warehouse or a bonded processing room intends to withdraw for purpose of shipment to the United States, distilled spirits of Puerto Rican manufacture from bonded storage in Puerto Rico on computation, but before payment, of the tax imposed by 26 U.S.C. 7652(a), equal to the tax imposed in the United States by 26 U.S.C. 5001(a)(1), he shall, before making any such withdrawal, furnish a bond, Form 2896, to secure payment of such tax, at the time and in the manner prescribed in this subpart, on all distilled spirits so withdrawn. * * *

(b) *Rectification in Puerto Rico.* Where the proprietor of a rectifying plant in Puerto Rico intends to ship rectified products to the United States and desires that the tax imposed by 26 U.S.C. 7652(a), equal to the tax imposed in the United States by 26 U.S.C. 5021 and 5022, be computed at the time the bottling and casing is completed, but payment thereof be deferred, he shall furnish a bond, Form 2896, to secure payment of such tax, at the time and in the manner prescribed in this subpart, on all rectified spirits and wines so bottled and cased. * * *

(c) * * *

(Aug. 16, 1954, ch. 736, 68A Stat. 775, as amended, 847, as amended, 906, 907, as amended (26 U.S.C. 6302, 7101, 7102, 7651(2)(B), 7652(a)))

179. Section 250.67 is corrected to read as follows:

§ 250.67 Bond, Form 2897—Wine.

Where a proprietor intends to withdraw, for purpose of shipment to the United States, wine of Puerto Rican manufacture from bonded storage in Puerto Rico on computation, but before payment, of the tax imposed by 26 U.S.C. 7652(a), equal to the tax imposed in the United States by 26 U.S.C. 5041, he shall, before making any such withdrawal, furnish a bond, Form 2897, to secure payment of such tax, at the time and in the manner prescribed in this subpart, on all wine so withdrawn. * * *

(Aug. 16, 1954, ch. 736, 68A Stat. 775, as amended, 847, as amended, 906, 907, as amended (26 U.S.C. 6302, 7101, 7102, 7651(2)(B), 7652(a)))

180. Section 250.68 is corrected to read as follows:

§ 250.68 Bond, Form 2898—Beer.

Where a brewer intends to withdraw, for purpose of shipment to the United States, beer of Puerto Rican manufacture from bonded storage in Puerto Rico on computation, but before payment, of the tax imposed by 26 U.S.C. 7652(a), equal to the tax imposed in the United States by 26 U.S.C. 5051, he shall, before making any such withdrawal, furnish a bond, Form 2898, to secure payment of such tax, at the time and in the manner prescribed in this subpart, on all beer so withdrawn. * * *

(Aug. 16, 1954, ch. 736, 68A Stat. 775, as amended, 847, as amended, 906, 907, as amended (26 U.S.C. 6302, 7101, 7102, 7651(2)(B), 7652(a)))

§ 250.76 [Amended]

181. Section 250.76 is corrected by changing the phrase "by section 7652(a), I.R.C." to read "by 26 U.S.C. 7652(a)".

§ 250.77 [Amended]

182. Section 250.77 is corrected by changing (1) the phrase "by sections 5001(a)(1), 5021, and 5022, I.R.C." to read "by 26 U.S.C. 5001(a)(1), 5021, and 5022" and (2) the citation of authority "(68A Stat. 907; 26 U.S.C. 7652)" to read "(Aug. 16, 1954, ch. 736, 68A Stat. 907, as amended (26 U.S.C. 7652))".

183. Section 250.85(a) is corrected to read as follows:

§ 250.85 Rectification tax.

(a) *Computation.* After distilled spirits tax equal to the tax imposed in the United States by 26 U.S.C. 5001(a)(1), has been deferred or paid (as prescribed in § 250.80 or § 250.81) and the rectified spirits have been bottled and cased, or packaged, the rectifier shall prepare Form 2926, in quintuplet. He shall compute on Form 2926 the rectification tax (equal to the tax imposed in the United States by 26 U.S.C. 5021 and 5022) incurred on the spirits so rectified, and bottled and cased, or packaged. * * *

§ 250.92 [Amended]

184. Section 250.92 is corrected by changing (1) the phrase "by section 5041, I.R.C." to read "by 26 U.S.C. 5041" and (2) the citation of authority "(68A Stat. 907; 26 U.S.C. 7652)" to read "(Aug. 16, 1954, ch. 736, 68A Stat. 907, as amended (26 U.S.C. 7652))".

185. Section 250.96a is corrected to read as follows:

§ 250.96a Rectification tax.

Where wine, on which tax equal to the tax imposed in the United States by 26 U.S.C. 5041 has been deferred or paid (as prescribed in § 250.95 or § 250.96), is rectifed, the finished product is subject to tax equal to the rectification tax imposed in the United States by 26 U.S.C. 5021. * * *

§ 250.99 [Amended]

186. Section 250.99 is corrected by changing (1) the phrase in paragraph (a) "by section 5001(a)(1), I.R.C." to read "by 26 U.S.C. 5001(a)(1)"; (2) the phrase in paragraph (b) "by section 5041, I.R.C." to read "by 26 U.S.C. 5041"; and (3) the phrase in paragraph (c) "by section 5021 or section 5022, I.R.C." to read "by 26 U.S.C. 5021 or 5022".

§ 250.101 [Amended]

187. Section 250.101 is corrected by changing (1) the phrase "by section 5051, I.R.C." to read "by 26 U.S.C. 5051" and (2) the citation of authority "(68A Stat. 907; 26 U.S.C. 7652)" to read "(Aug. 16, 1954, ch. 736, 68A Stat. 907, as amended (26 U.S.C. 7652))".

§§ 250.107, 250.111 and 250.116 [Amended]

188. Sections 250.107, 250.111, and 250.116 are corrected by changing the citation "section 7652(a), I.R.C.", wherever it appears, to read "26 U.S.C. 7652(a)".

§ 250.109 [Amended]

189. Section 250.109 is corrected by changing (1) the phrase in paragraph (a) "by section 5001(a)(1), I.R.C." to read "by 26 U.S.C. 5001(a)(1)"; (2) the phrase in paragraph (b) "by section 5041, I.R.C." to read "by 26 U.S.C. 5041"; and (3) the phrase in paragraph (c) "by section 5051, I.R.C." to read "by 26 U.S.C. 5051".

§ 250.112 [Amended]

190. Section 250.112 is corrected by changing the following phrases:

(1) In paragraph (a), the phrase "by section 7652(a), I.R.C." to read "by 26 U.S.C. 7652(a)" and the phrase "by sections 5001(a)(1), 5021, and 5022 I.R.C.)" to read "by 26 U.S.C. 5001(a)(1), 5021, and 5022)";

(2) In paragraph (b), the Phrase "by section 7652(a), I.R.C." to read "by 26 U.S.C. 7652(a)" and the Phrase "by section 5041, I.R.C." to read "by 26 U.S.C. 5041"; and

(3) In paragraph (c), the phrase "by section 7652(a), I.R.C." to read "by 26 U.S.C. 7652(a)" and the phrase "by section 5051, I.R.C." to read "by 26 U.S.C. 5051".

§ 250.112a [Amended]

191. Section 250.112a is corrected by changing the phrase "in 26 CFR 250.112(e)" to read "in 27 CFR 250.112(e)".

§ 250.113 [Amended]

192. Section 250.113 is corrected by changing (1) the phrase in paragraph (c) "by sections 5001(a)(1), 5021, and 5022, I.R.C." to read "by 26 U.S.C. 5001(a)(1), 5021, and 5022"; (2) the phrase in

paragraph (d) "by section 5041, I.R.C." to read "by 26 U.S.C. 5041"; and (3) the phrase in paragraph (e) "by section 5051, I.R.C." to read "by 26 U.S.C. 5051".

193. Section 250.201 is corrected to read as follows:

§ 250.201 Products exempt from tax.

Subject to the provisions of this part, the following products may be brought into the United States from the Virgin Islands without incurring liability to the tax imposed by 26 U.S.C. 7652(b)(1):

(a) Industrial spirits for the purposes authorized in 26 U.S.C. 5214(a) (2) and (3),

* * * * *

(Sec. 201, Pub. L. 85–859, 72 Stat. 1375, as amended (26 U.S.C. 5314))

194. Section 250.201a is corrected to read as follows:

§ 250.201a Production in the Virgin Islands for tax-free shipment to the United States.

(a) * * *

(1) Industrial spirits produced or manufactured in the Virgin Islands and shipped to the United States free of tax for the purposes authorized in 26 U.S.C. 5214(a) (2) and (3);

(2) * * *

(b) * * *

(1) All provisions of 26 U.S.C. Chapter 51, with the exception of 26 U.S.C. 5314(b) and 5687; and

(2) The provisions of this subchapter in respect of the production, bonded warehousing, denaturation, and withdrawal of distilled spirits and the use of denatured spirits in the United States:

Provided, That such exemption shall be effective only to the extent that any amendments or revisions of the regulations issued by the Governor of the Virgin Islands, or his duly authorized agents, are concurred in by the Secretary of the Treasury of the United States or his delegate. Otherwise, all provisions of law as provided in 26 U.S.C. 5314(b), and the provisions of this subchapter in respect of the production, bonded warehousing, denaturation, and withdrawal from bond of distilled spirits and denatured spirits and the use of denatured spirits in the manufacture of products shall extend to and apply in the Virgin Islands (i) in respect of the production, bonded warehousing, and withdrawal of spirits for shipment to the United States free of tax for the purposes authorized in 26 U.S.C. 5214(a) (2) and (3), and (ii) in respect of the production, bonded warehousing, and denaturation of spirits, and to the withdrawal and use of denatured spirits, where the denatured spirits or products containing denatured spirits are to be shipped to the United States free of tax.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1375, as amended (26 U.S.C. 5314))

§ 250.201b [Amended]

195. Section 250.201b(a) is corrected by changing (1) the phrase "in section 5214(a) (2) and (3), I.R.C." to read "in 26 U.S.C. 5214(a) (2) and (3)" and (2) the citation of authority "(72 Stat. 1375; 26 U.S.C. 5314)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1375, as amended (26 U.S.C. 5314))".

§ 250.202 [Amended]

196. Section 250.202 is corrected by changing the parenthetic citation "(27 CFR Parts 1, 4, 5, 7)" to read "(Parts 1, 4, 5, and 7 of this chapter)".

§ 250.223 [Amended]

197. Section 250.223 is corrected by changing the phrase "in 27 CFR Part 5" to read "in Part 5 of this chapter".

198. Section 250.240 is corrected by changing (1) in paragraph (a)(1) the phrase "in 27 CFR Part 1" to read "in Part 1 of this chapter" and (2) the citation of authority "(72 Stat. 1358; 26 U.S.C. 5205)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1358, as amended (26 U.S.C. 5205))".

PART 251—IMPORTATION OF DISTILLED SPIRITS, WINES, AND BEER

199. The table of sections in 27 CFR Part 251 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

§ 251.1 [Amended]

200. Section 251.1 is corrected by changing the phrase "of Part 250 of this Subchapter" to read "of Part 250 of this chapter".

201. Section 251.11 is corrected by (1) deleting the definition "I.R.C." (2) by deleting the statutory citation at the end of the section, and (3) by updating the definition of "Red strip stamps". Section 251.11 as corrected reads as follows:

§ 251.11 Meaning of terms.

* * * * *

Importer. * * *

Liquor bottle. * * *

* * * * *

Red strip stamps. The stamps prescribed under authority of 26 U.S.C. 5205(a)(2).

* * * * *

§§ 251.40 and 251.41 [Amended]

202. Sections 251.40 and 251.41 are corrected by changing (1) the phrase "by section 5001, I.R.C.", wherever it appears, to read "by 26 U.S.C. 5001" and (2) the citations of authority "(72 Stat. 1314; 26 U.S.C. 5001" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1314, as amend (26 U.S.C. 5001))".

§ 251.43 [Amended]

203. Section 251.43 is corrected by changing (1) the phrase "by section 5001, I.R.C." to read "by 26 U.S.C. 5001" and (2) the citation of authority "(72 Stat. 1314, 1331; 26 U.S.C. 5001, 5041)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1314, as amended, 5041, as amended (26 U.S.C. 5001, 5041))".

§ 251.45 [Amended]

204. Section 251.45 is corrected by changing (1) the phrase "by section 5051, I.R.C." to read "by 26 U.S.C. 5051" and (2) the citation of authority "(72 Stat. 1333, 1334, as amended; 26 U.S.C. 5051, 5054)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1333, as amended, 1334, as amended (26 U.S.C. 5051, 5054))".

§§ 251.56 and 251.58 [Amended]

205. Sections 251.56 and 251.58 are corrected by changing the phrase "27 CFR Part 5", wherever it appears, to read "Part 5 of this chapter".

§ 251.72 [Amended]

206. Section 251.72 is corrected by changing (1) the phrase "of Chapter 51, I.R.C." to read "of 26 U.S.C. Chapter 51" and (2) the citation of authority "(72 Stat. 1358; 26 U.S.C. 5205)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1358, as amended (26 U.S.C. 5205))".

§ 251.74 [Amended]

207. Section 251.74 is corrected by changing (1) the phrase "by 27 CFR Part 5" to read "by Part 5 of this chapter"; (2) "of 27 CFR Parts 4 and 7" to read "of Parts 4 and 7 of this chapter"; and (3) the citation of authority "(72 Stat. 1358, 1314; 26 U.S.C. 5205, 5301)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1358, as amended, 1374, as amended (26 U.S.C. 5205, 5301))".

§ 251.122 [Amended]

208. Section 251.122 is corrected by changing (1) the parenthetic phrase "(Part 201 of this subchapter)", wherever it appears, to read "(Part 201 of this chapter)"; and (2) the citation of authority "(72 Stat. 1358; 26 U.S.C. 5205)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1358, as amended (26 U.S.C. 5205))".

209. Section 251.171 is corrected to read as follows:

§ 251.171 General provisions.

Imported distilled spirits in bulk containers of five gallons or more capacity may, under the provisions of this subpart, be withdrawn by the proprietor of a distilled spirits plant from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of his plant, without payment of the internal revenue tax imposed on imported spirits by 26 U.S.C. 5001. Imported spirits so withdrawn and transferd to a distilled spirits plant (a) may not be bottled in bond under 26 U.S.C. 5233, (b) may be redistilled or denatured only if of 185 degrees or more of proof, and (c) may be withdrawn from internal revenue bond for any purpose authorized by 26 U.S.C. Chapter 51, in the same manner as domestic distilled spirits. Imported distilled spirits transferred from customs custody to the bonded premises of a distilled spirits plant under the provisions of this subpart shall be received and stored thereat, and withdrawn or transferred therefrom, subject to the applicable provisions of Part 201 of this chapter. The person operating the bonded premises of the distilled spirits plant to which imported spirits are transferred shall become liable for the tax on distilled spirits withdrawn from customs custody under 26 U.S.C. 5232, upon release of the spirits from customs custody, and the importer shall thereupon be relieved of his liability for such tax.

(Sec. 7, Pub. L. 91–659, 82 Stat. 1328, as amended (26 U.S.C. 5232))

PART 252—EXPORTATION OF LIQUORS

210. The table of sections in 27 CFR Part 252 is corrected by updating the citation of authority as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

§ 252.1 [Amended]

211. Section 252.1 is corrected by changing the phrase "in section 5066, I.R.C." to read "in 26 U.S.C. 5066".

212. Section 252.11 is corrected (1) by deleting the definition for "I.R.C.", (2) by deleting the citation of authority, (3) and by updating the definitions of "tax" and "tax gallon". As corrected, § 252.11 read as follows:

§ 252.11 Meaning of terms.

* * * * *

ATF officer. * * *

* * * * *

Gallon or wine gallon. * * *

Liquor. * * *

* * * * *

Tax. The distilled spirits tax, the rectification tax (including the taxes imposed by 26 U.S.C. 5022 and 5023), the beer tax, or the applicable wine tax, as the case may be, imposed by 26 U.S.C. Chapter 51.

Tax gallon. The unit of measure of spirits for the imposition of tax under 26 U.S.C. 5001. When spirits are 100 degrees of proof or more when withdrawn from bond, the tax is determined on a proof gallon basis. When spirits are less than 100 degrees of proof when withdrawn from bond, the tax is determined on a wine gallon basis.

* * * * *

§ 252.25 [Amended]

213. Section 252.25 is corrected by changing (1) the phrase "in section 5522, I.R.C." to read "in 26 U.S.C. 5522" and (2) the phrase "in section 5066, I.R.C." to read "in 26 U.S.C. 5066".

214. Section 252.302(d) is corrected by changing (1) the phrase "of section 5008 (a) and (f), I.R.C." to read "of 26 U.S.C. 5008 (a) and (f)" and (2) the citation of authority "(72 Stat. 1323; 26 U.S.C. 5008)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1323, as amended (26 U.S.C. 5008)).

§ 252.316 [Amended]

215. Section 252.316(d) is corrected by changing (1) the phrase "of section 5370, I.R.C." to read "of 26 U.S.C. 5370" and (2) the citation of authority "(72 Stat. 1381; 26 U.S.C. 5370)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5370))".

PART 270—MANUFACTURE OF CIGARS AND CIGARETTES

216. The table of sections in 27 CFR Part 270 is corrected by updating the citation of authority to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

217. Section 270.1 is corrected by changing (1) the phrase "by Chapter 52 of the Internal Revenue Code", wherever it appears, to read "26 U.S.C. Chapter 52".

218. Sections 270.11 is corrected to read as follows:

§ 270.11 Meaning of terms.

* * * * *

Factory. The premises of a manufacturer of tobacco products as described in his permit issued under 26 U.S.C. Chapter 52.

In bond. The status of cigars, cigarettes, and cigarette papers and tubes, which come within the coverage of a bond securing the payment of internal revenue taxes imposed by 26 U.S.C. 5701 or 7652, and in respect to which such taxes have not been determined as provided by regulations in this chapter, including (a) such articles in a factory, (b) such articles removed, transferred, or released, pursuant to 26 U.S.C. 5704, and with respect to which relief from the tax liability has not occurred, and (c) such articles on which the tax has been determined, or with respect to which relief from the tax liability has occurred, which have been returned to the coverage of a bond.

Large cigarettes. * * *

* * * * *

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

* * * * *

§ 270.26 [Amended]

219. Section 270.26 is corrected by changing (1) the phrase "by section 5701, I.R.C." to read "by 26 U.S.C. 5701"; (2) the phrase "to section 5704, I.R.C." to read "to 26 U.S.C. 5704"; (3) the phrase "of section 5751(a) (1) or (2), I.R.C." to read "of 26 U.S.C. 5751(a) (1) or (2); (4) the citation of authority "(72 Stat. 1417, 1424; 26 U.S.C. 5703, 5751)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat 1415, as amended, 1424, as amended (26 U.S.C. 5703, 5751))".

§ 270.27 [Amended]

220. Section 270.27 is corrected by changing (1) the phrase "in section 6501, I.R.C." to read "in 26 U.S.C. 6501" and (2) the citation of authority "(72 Stat. 1417; 26 U.S.C. 5703)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1415, as amended (26 U.S.C. 5703))".

§ 270.63 [Amended]

221. Section 270.63 is corrected by changing (1) the phrase "to Chapter 52, I.R.C." to read "to 26 U.S.C. Chapter 52" and (2) the citation of authority "(72 Stat. 1421; 26 U.S.C. 5712)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1421, as amended (26 U.S.C. 5712))".

§ 270.74 [Amended]

222. Section 270.74 is corrected by changing (1) the phrase "with Chapter 52, I.R.C." to read "with 26 U.S.C. Chapter 52" and (2) the citation of authority "(72 Stat. 1421; 26 U.S.C. 5713)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1421, as amended (26 U.S.C. 5713))".

§ 270.165 [Amended]

223. Section 270.165(c) is corrected by changing the phrase "of the U.S. Post

Office" to read "of the U.S. Postal Service".

§§ 270.166 and 270.168 [Amended]

224. Sections 270.166 and 270.168 are corrected by changing the phrase "in § 301.6311–1 of this chapter", wherever it appears, to read "in 26 CFR 301.6311–1".

§ 270.169 [Amended]

225. Section 270.169 is corrected by changing (1) the parenthetic phrase "(defined at § 301.7701–12 of this chapter)" to read "(defined at 26 CFR 301.7701–12)" and (2) the phrase "in § 301.6676–1 of this chapter" to read "in 26 CFR 301.6676–1".

§ 270.171 [Amended]

226. Section 270.171 is corrected by changing the phrase "in § 301.6091–1 of this chapter" to read "in 26 CFR 301.6091–1".

§ 270.252 [Amended]

227. Section 270.252 is corrected by changing the phrase "without internal revenue supervision" to read "without ATF supervision".

§ 270.283 [Amended]

228. Section 270.283 is corrected by changing (1) the phrase "by Chapter 52, I.R.C., or section 7652, I.R.C." to read "by 26 U.S.C. 7652 or Chapter 52" and (2) the citation of authority "(72 Stat. 1419, as amended; 26 U.S.C. 5707)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1419, as amended (26 U.S.C. 5707))".

§ 270.286 [Amended]

229. Section 270.286 is corrected by changing the parenthetic sentence "(Section 6511, I.R.C., provides that in most cases, any adjustment of claim for refund of an overpayment of tax on cigars and cigarettes must be made or filed within 3 years after the tax is paid.)" to read "(Section 6511, 26 U.S.C., provides that, in most cases, any adjustment of claim for refund of an overpayment of tax on cigars and cigarettes must be made or filed within three years after the tax is paid.)".

230. Section 270.332 is corrected by changing (1) the phrase "of Chapter 52, I.R.C." to read "of 26 U.S.C. Chapter 52", (2) the phrase "of the I.R.C." to read "of 26 U.S.C."; and (3) the citation of authority "(72 Stat. 1421; 26 U.S.C. 5713)" to read "(Sec. 201, Pub. L. 85–859, 72 Stat. 1421, as amended (26 U.S.C. 5713))".

PART 275—IMPORTATION OF CIGARS, CIGARETTES, AND CIGARETTE PAPERS AND TUBES

231. The table of sections in 27 CFR Part 275 is corrected by updating the citation of authority to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

232. Section 275.11 is corrected by deleting the citation of authority and the definition for "I.R.C." As corrected, § 275.11 reads as follows:

§ 275.11 Meaning of terms.

* * * * *

Bonded manufacturer. A manufacturer of cigars or cigarettes in Puerto Rico who has an approved bond, in accordance with the provisions of this part, authorizing him to defer the payment in Puerto Rico of the internal revenue tax imposed on such products by 26 U.S.C. 7652(a) as provided in this part.

* * * * *

Importer. * * *

Large cigarettes. * * *

* * * * *

§ 275.40 [Amended]

233. Section 275.40 is corrected by changing (1) the phrase "by section 5701 or 7652, I.R.C." to read "by 26 U.S.C. 5701 or 7652" and (2) the citation of authority "(68A Stat. 907, as amended, 72 Stat. 1417; 26 U.S.C. 7652, 5703)" to read "(Aug. 16, 1954, ch. 736, 68A Stat. 907, as amended (26 U.S.C. 7652); Sec. 201, Pub. L. 85–859, Stat. 1417, as amended (26 U.S.C. 5703)).

§ 275.60 [Amended]

234. Section 275.60 is corrected by changing the phrase "in section 6501, I.R.C." to read "in 26 U.S.C. 6501".

§ 275.101 [Amended]

235. Section 275.101 is corrected by changing (1) the phrase "by section 7652(a), I.R.C." to read "by 26 U.S.C. 7652(a)"; (2) the phrase "in section 5701, I.R.C." to read "in 26 U.S.C. 5701"; and (3) the phrase "to section 7652(a)(3), I.R.C." to read "to 26 U.S.C. 7652(a)(3)".

§ 275.109 [Amended]

236. Section 275.109 is corrected by changing the phrase "by section 7652(a), I.R.C." to read "by 26 U.S.C. 7652(a)".

§ 275.114a [Amended]

237. Section 275.114a is corrected by changing (1) the phrase "in 26 CFR 275.114", wherever it appears to read "in 27 CFR 275.114".

§ 275.115 [Amended]

238. Section 275.115 is corrected by changing (1) the phrase "of § 301.6311–1 of this chapter" to read "of 26 CFR 301.6311–1" and (2) the citation of authority "(68A Stat. 778; 26 U.S.C. 6313)" to read "(Aug. 16, 1954, ch. 736, 68A Stat. 778 (26 U.S.C. 6313))".

§ 275.136 [Amended]

239. Section 275.136 is corrected by changing the phrase "by section 7652(a), I.R.C.", wherever it appears to read "by 26 U.S.C. 7652(a)".

§ 275.140 [Amended]

240. Section 275.140 is corrected by changing (1) the phrase "by section 7652(a), I.R.C., at the rates prescribed in section 5701, I.R.C.", wherever it appears, to read "by 26 U.S.C. 7652(a), at the rates prescribed in 26 U.S.C. 5701".

§ 275.163 [Amended]

241. Section 275.163 is corrected by changing the phrase "by Chapter 52, I.R.C. or by Section 7652, I.R.C." to read "by 26 U.S.C. 7652 or Chapter 52".

PART 285—MANUFACTURE OF CIGARETTE PAPERS AND TUBES

242. The table of sections in 27 CFR Part 285 is corrected by updating the citation of authority to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

243. Section 285.11 is corrected by deleting the citation of authority and the definition for "I.R.C.". As corrected, § 285.11 reads as follows:

§ 285.11 Meaning of terms.

* * * * *

In bond. The status of cigarette papers and tubes which come within the coverage of a bond securing the payment of internal revenue taxes imposed by 26 U.S.C. 5701 or 7652 and in respect to which such taxes have not been determined as provided by regulations in this chapter, including (a) such articles in a factory, (b) such articles removed, transferred, or released, pursuant to 26 U.S.C. 5704, and with respect to which relief from the tax liability has not occurred, and (c) such articles on which the tax has been determined, or with respect to which relief from the tax liability has occurred, which have been returned to the coverage of a bond.

Manufacturer of cigarette papers and tubes. * * *

* * * * *

§ 285.23 [Amended]

244. Section 285.23 is corrected by changing (1) the phrase "by section 5701, I.R.C." to read "by 26 U.S.C. 5701"; (2) the phrase "to section 5704, I.R.C." to read "to 26 U.S.C. 5704"; and (3) the phrase "of section 5751(a) (1) or (2), I.R.C." to read "of 26 U.S.C. 5751(a) (1) or (2)".

§ 285.26 [Amended]

245. Section 285.26 is corrected by changing the phrase "in section 6511, I.R.C." to read "in 26 U.S.C. 6511".

§ 285.28 [Amended]

246. Section 285.28 is corrected by changing the phrase "in section 6501, I.R.C." to read "in 26 U.S.C. 6501".

§ 285.29 [Amended]

247. Section 285.29 is corrected by changing the phrase "in § 301.6676-1 of this chapter" to read "in 26 CFR 201.6676-1".

§ 285.42 [Amended]

248. Section 285.42 is corrected by changing the phrase "of Chapter 52, I.R.C." to read "26 U.S.C. Chapter 52".

§ 285.173 [Amended]

249. Section 285.173 is corrected by changing the phrase "by Chapter 52, I.R.C., or section 7652, I.R.C." to read "by 26 U.S.C. 7652 or Chapter 52".

PART 290—EXPORTATION OF CIGARS, CIGARETTES, AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

250. The table of sections in 27 CFR Part 290 is corrected by updating (1) the titles of §§ 290.264 and 290.266 and (2) the citation of authority. The table of sections reads as follows:

Sec.

* * * * *

290.264 To export warehouses.

* * * * *

290.266 Return of cigars from export warehouses.

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

§ 290.11 [Amended]

251. Section 290.11 is corrected by deleting the definition for "I.R.C." and the citation of authority.

§ 290.65 [Amended]

252. Section 290.65 is corrected by changing (1) the phrase "by section 5701, I.R.C." to read "by 26 U.S.C. 5701"; (2) the phrase "to section 5704, I.R.C." to read "to 26 U.S.C. 5704"; and (3) the phrase "of section 5751(a) (1) or (2), I.R.C." to read "of 26 U.S.C. 5751(a) (1) or (2)".

§ 290.69 [Amended]

253. Section 290.69 is corrected by changing the phrase "in section 6501, I.R.C." to read "in 26 U.S.C. 6501".

§ 290.92 [Amended]

254. Section 290.92 is corrected by changing the phrase "with Chapter 52, I.R.C." to read "with 26 U.S.C. Chapter 52".

§ 290.154 [Amended]

255. Section 290.154 is corrected by changing the phrase "by Chapter 52, I.R.C. or by section 7652, I.R.C." to read "by 26 U.S.C. 7652 or Chapter 52".

§ 290.162 [Amended]

256. Section 290.162 is corrected by changing (1) the phrase "of Chapter 52, I.R.C." to read "of 26 U.S.C. Chapter 52" and (2) the phrase "of the I.R.C." to read "of 26 U.S.C.".

§ 290.243 [Amended]

257. Section 290.243 is corrected by changing the citation "Chapter 52, I.R.C." wherever it appears, to read "26 U.S.C. Chapter 52".

258. Section 290.264 is corrected to read as follows:

§ 290.264 To export warehouses.

Where cigars are withdrawn from a customs warehouse for delivery to an export warehouse, the proprietor of the customs warehouse shall forward to the proprietor of the export warehouse three copies of the notice of removal, Form 2149, covering the shipment, for execution and disposition in accordance with procedure similar to that set forth in § 290.200 in connection with a shipment of cigars, cigarettes, and cigarette papers and tubes from a factory to an export warehouse. The executed copy of the notice of removal, Form 2149, returned to the customs warehouse proprietor by the export warehouse proprietor shall be filed with the appropriate regional regulatory administrator.

259. Section 290.266 is corrected to read as follows:

§ 290.266 Return of cigars from export warehouses.

Where cigars are returned to a customs warehouse from an export warehouse, the officer in charge of the customs warehouse shall execute the certificate of receipt on each of the copies of the related Form 2150 received from the export warehouse proprietor, after checking the containers to determine whether all the cigars described on the notice have been received. Thereafter, both copies of the Form 2150 shall be turned over to the proprietor of the customs warehouse who shall return one copy to the export warehouse proprietor for disposition as provided in § 290.201. The customs warehouse proprietor shall retain the other copy of the notice of removal, as a part of his records, for two years following the close of the calendar year in which the shipment was received. Such copy shall be made available for inspection by any ATF officer upon his request.

PART 295—REMOVAL OF CIGARS, CIGARETTES, AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, FOR USE OF THE UNITED STATES

260. The table of sections in 27 CFR Part 295 is corrected by updating the citation of authority to read as follows:

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

261. Section 295.11 is corrected by (1) deleting the citation of authority and the definition for "I.R.C.", and (2) updating the definition for "this chapter". Section 295.11 reads as follows:

§ 295.11 Meaning of terms.

* * * * *

Federal agency. * * *

Large cigarettes. * * *

* * * * *

This chapter. Chapter I, Title 26, Code of Federal Regulations.

* * * * *

§ 295.35 [Amended]

262. Section 295.35 is corrected by changing the phrase "by section 5701, I.R.C." to read "by 26 U.S.C. 5701"; and (2) the phrase "of section 5751(a) (1) or (2), I.R.C." to read "of 26 U.S.C. 5751(a) (1) or (2)".

§ 295.37 [Amended]

263. Section 295.37 is corrected by changing the phrase "in section 6501, I.R.C." to read "in 26 U.S.C. 6501".

PART 296—MISCELLANEOUS REGULATIONS RELATING TO CIGARS, CIGARETTES, AND CIGARETTE PAPERS AND TUBES

264. The table of sections in 27 CFR Part 295 is corrected to read as follows:

Subpart A—Application of 26 U.S.C. 6423, as Amended, To Refund or Credit of Tax on Cigars, Cigarettes, and Cigarette Papers and Tubes

* * * * *

Authority: August 16, 1954, ch. 736, 68A Stat. 917, as amended (26 U.S.C. 7805), unless otherwise noted.

265. The heading to Subpart A and § 296.1 are corrected to read as follows:

Subpart A—Application of 26 U.S.C. 6423, as Amended, To Refund or Credit of Tax on Cigars, Cigarettes, and Cigarette Papers and Tubes

* * * * *

§ 296.1 Scope of regulations in this subpart.

The regulations in this subpart relate to the limitations imposed by 26 U.S.C. 6423, on the refund or credit of tax paid or collected in respect to any article of a kind subject to a tax imposed by 26 U.S.C. Chapter 52.

266. Section 296.2 is corrected by (1) deleting the citation of authority and definition for "I.R.C." and (2) updating the section to read as follows:

§ 296.2 Meaning of Terms.

* * * * *

Article. * * *

Claimant. * * *

Director. * * *

* * * * *

Owner. * * *

* * * * *

Regional regulatory administrator. The principal ATF regional regulatory official responsible for administering regulations in this subpart.

Tax. Any tax imposed by 26 U.S.C. Chapter 52, or by any corresponding provision of prior internal revenue laws, and in the case of any commodity of a kind subject to a tax under such chapter, any tax equal to any such tax, any additional tax, or any floor stocks tax. The term includes an exaction denominated a "tax", and any penalty, addition to tax, additional amount, or interest applicable to any such tax.

§ 296.7 [Amended]

267. Section 296.7 is corrected by changing the parenthetical sentence "(For provisions relating to hand-carried documents see § 301.6091-1(b) of this Chapter.)" to read "(For provisions relating to hand-carried documents, see 26 CFR 301.6091-1(b).)".

§ 296.71 [Amended]

268. Section 296.71 is corrected by changing the phrase "to implement section 5708, I.R.C." to read "to implement 26 U.S.C. 5708".

269. Section 296.72 is corrected by (1) deleting the citation of authority and definition for "I.R.C." and (2) updating the section to read as follows:

§ 296.72 Meaning of terms.

* * * * *

Duty or duties. * * *

Region. * * *

Regional regulatory administrator. The principal ATF regional official responsible for administering regulations in this part.

Removal or remove. * * *

Tax paid or determined. The internal revenue tax on cigars, cigarettes, and cigarette papers and tubes which has actually been paid, or which has been determined pursuant to 26 U.S.C. 5703(b), and regulations thereunder, at the time of their removal subject to tax payable on the basis of a return.

* * * * *

§ 296.80 [Amended]

270. Section 296.80 is corrected by changing the phrase "in sections 7206 and 7207 of the Internal Revenue Code" to read "in 26 U.S.C. 7206 and 7207".

271. Section 296.163 is corrected to read as follows:

§ 296.163 Meaning of terms.

* * * * *

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this subpart.

Dealer. * * *

Manufacturer of tobacco products. * * *

* * * * *

Signed: August 15, 1979.

G. R. Dickerson,

Director.

[T.D. ATF-48, amended]

[FR Doc. 79-30261 Filed 9-27-79; 8:45 am]

BILLING CODE 4810-31-M

DEPARTMENT OF DEFENSE

Department of the Army

32 CFR Part 513

[AR 600-15]

Assistance of Creditor by Department of the Army

AGENCY: Department of the Army, DOD.

ACTION: Final rule.

SUMMARY: On August 6, 1979 notice was published in the Federal Register (44 FR 4567) that the Department of the Army was proposing a revision to 32 CFR Part 513 regulation on the policies for processing claims of delinquent indebtedness against Army members. This proposal implemented and expanded the recent amendments of the DOD Directive 1344.9 that incorporates provision of (a) the Truth-in-Lending Act, and (b) the recently enacted Fair Debt Collection Practices Act, which prohibits debt collection agencies from contacting third parties. Interested persons were given until September 5, 1979 to submit written comments. Two comments were received, but after discussion between the writers and Army officials, the comments were withdrawn. Effective September 1, 1979 the cost for locator service in § 513.6 was increased to $2.40. An editorial change was made in § 513.8(b) to correct an incomplete sentence at the end of the subparagraph. The revised rule is adopted as published except for the rate increase and the editorial correction.

EFFECTIVE DATE: September 28, 1979.

FOR FURTHER INFORMATION CONTACT: Mrs. Mary-Howard Critchell, Telephone 202-325-8080, or write to Cdr. MILPERCEN, DAPC-EPA-P, 2461 Eisenhower Avenue, Alexandria, VA 22331.

Accordingly 32 CFR Part 513 is revised to read as follows:

PART 513—ASSISTANCE OF CREDITOR BY THE DEPARTMENT OF THE ARMY

Sec.

Authority: The provisions of this Part 513 issued under sec. 3012, 70A Stat. 157; 10 U.S.C. 3012.

§ 513.1 Purpose.

This Part gives Department of the Army policy and guidance in handling debt claims against Army members. The Army Regulation (AR 600-15) complies with the Department of Defense (DOD) Directive 1344.9 contained in Part 43a, Chapter I of this title.

§ 513.2 Applicability.

(a) This Part applies to all active Army members and to creditors who seek help in processing debt complaints against Army members.

Note.—A debt collector is not a creditor.

(b) This Part does not apply to—

(1) Soldiers who are retired or separated from active duty unless assigned to the Reserves.

(2) Claims for support of dependents or claims by the Federal, State or local government.

§ 513.3 Policy.

(a) The Army expects soldiers to conduct their private affairs satisfactorily and pay their just debts promptly. It must be a legal debt acknowledged by the soldier in which there is no reasonable dispute as to the facts or the law, or one reduced to judgment which conforms to the Soldiers' and Sailors' Relief Act (50 U.S.C. Appendix, Section 501 et seq. (1970)) if applicable.

(b) The Army has no legal authority to force soldiers to pay their debts; nor can the Army divert any part of their pay even though payment was decreed by a civil court. Although the Army does not condone irresponsibility, only civil authorities can enforce payment of private debts.

(c) The Army will revoke debt processing privileges for those creditors who do not abide by the rules for processing debt complaints, or who are trying to use the Army as a debt collection agency.

§ 513.4 Banks and credit unions.

Banks and credit unions located on military bases must apply DOD Standards of Fairness, before making loans or credit agreements. Banks and credit unions which do not meet this requirement will be denied help in processing debt complaints. If soldiers are referred to off-base branches of an on-post bank or credit union, the branches must also comply with the Standards of Fairness before making loans or credit agreements.

§ 513.5 Fair Debt Collection Practices Act.

Section 43a.5(e) of this title states that the debt collector must have the prior consent of the debtor to contact the commanding officer. This consent must be in writing and include the debt collector's name.

§ 513.6 Locator service.

(a) Current military address for all active Army personnel may be obtained by writing Commander, US Army Enlisted Records and Evaluation Center (USAEREC), Fort Benjamin Harrison, IN 46249. All requests must include the soldier's full name, rank, social security number, and the date and place of birth if social security number is not known. A check or money order for $2.40 payable to the Treasurer of the United States must be enclosed with each request.

(b) If a debt collector knows the soldier is represented by a civilian lawyer or a military legal assistance officer, he must first contact one of them. If he does not know or cannot find out the name and address of the lawyer, or does not receive a response, he may then write to the above address. However, debt collectors must not use postcards nor state that the locator service is being sought in order to collect a debt; doing so would violate the Fair Debt Collection Practices Act.

§ 513.7 Debt processing procedures.

In addition to § 43a.6 (b) and (c) of this title, creditors must submit a true copy of the signed contract. An additional paragraph has been added to the Certificate of Compliance (Appendix A). (See § 513.12.) This insures that the creditor is complying with the relevant State's law regarding contact with an employer, as stated in section 43a5(d) of this title.

§ 513.8 Debt complaints returned to creditors without action.

(a) In addition to the provision in sec. 43a.5(c) (1) through (3), debt complaints will not be processed if:

(1) A loan or credit has been made without a credit check.

(2) A loan or credit has been made to a soldier who cannot furnish references or already has a delinquent debt with the creditor.

(3) The soldier was not given a chance to answer a previous inquiry (45 days for those in the contiguous 48 States and the District of Columbia; 60 days for all others).

(b) The provisions of sec. 43a.5(c)(1) are explained in greater detail in AR 600–15. Photostatic copies of actual correspondence, or documentary proof that every effort has been made to obtain payment by direct contact with the soldier must be enclosed with all requests for assistance.

§ 513.9 Exemptions from Full Disclosure and Standards of Fairness.

The following debt complaints are exempt from the Full Disclosure and Standards of Fairness. This does not prevent the debtor from questioning service charges and negotiating a fair and reasonable settlement.

(a) Claims from private parties selling personal items (e.g., car, furniture, appliances, etc.) on a one-time basis.

(b) Claims from companies furnishing services in which credit is given only to facilitate the service (e.g., utilities, milk, laundry, and related services).

(c) Claims by endorsers, co-makers, or lenders who intend only to help the soldier in getting credit. These claims, however, may not benefit the above through receipt of interest or otherwise.

(d) Contract for the purchase, sale, or rental of real estate.

(e) Claims in which the total unpaid amount does not exceed $50.

(f) Claims based on a revolving or open-end credit account. The account must show:

(1) The periodic interest rate and the equivalent annual rate.

(2) The balance to which the interest is applied to compute the charge.

(g) Liens on real property (e.g., a house). This does not include improvements or repairs.

§ 513.10 Action by commanders.

(a) Creditors, notified of the requirements of this Part, who refuse or repeatedly fail to comply with them, will be informed by the commander that no action will be taken until they comply with the provisions of this Part. Commanders receiving subsequent inquiries from Headquarters, Department of the Army (HQDA), White House, Congress, or any other source will inform HQDA that the creditor has been informed that no action can be taken until the creditor provides the necessary data or documentation.

(b) Inquiries from creditors, no matter what the merits of the claim, which clearly show that the creditor is attempting to make unreasonable use of the debt processing privilege, will be referred to HQDA through channels, with a recommendation stating the reasons why the creditors' debt processing privileges should be revoked.

§ 513.11 Referral to Department of the Army.

(a) Creditors who have complied with these terms and are unsuccessful, after reasonable efforts to collect the debt, may request help from Commander, US Army Military Personnel Center. In such cases, the information must be the same as that furnished the unit commander. The request should be sent to Cdr, MILPERCEN, ATTN: DAPC–OPR–P, Alexandria, VA 22332 for commissioned and warrant officers, or ATTN: DAPC–EPA–P, Alexandria, VA 22331 for enlisted members. All requests must include:

(1) The soldier's full name, rank, social security number, and the date and place of birth, if social security number is not known.

(2) The amount and date of the original debt.

(3) The terms of payment.

(4) The balance due.

(5) The required documents, including copies of all correspondence.

(b) Separate letters must be written on each account for prompt and efficient processing.

(c) Inquiries which clearly show that the creditor is not conforming with this Part, or is trying to use the Army as a collection agency, will be informed that the debt processing privilege has been revoked. The Commanding General, MILPERCEN, will inform commanders world-wide by electrical message that the debt processing privilege of a specific creditor has been revoked.

§ 513.12 Appendix A—Certificate of Compliance.

I certify that the (Name of Creditor) ———— upon extending credit to (Name of soldier) ———— on (Date) ———— complied with the full disclosure requirements of the Truth-in-Lending Act and Regulation Z (or the laws and regulations of State of ————), and that the attached statement is a true copy of the general and specific disclosures provided the soldier as required by law.

I also certify that, to the best of my knowledge (Name) ———— is presently located in the State of ———— and that this inquiry conforms to the laws of that State regarding contact with the employer of a debtor. I further certify that the Standards of Fairness set forth in appendix A of AR 600-15 have been applied to the consumer credit transaction to which this form refers. (If the unpaid balance has been adjusted as a consequence, the specific adjustments in the finance charge and the annual percentage rate should be set forth below.)

————

(Adjustments) ————
(Date of Certification) ————
(Signature of Creditor or Authorized Representative) ————
(Street) ————

Dated: September 25, 1979.

By authority of the Secretary of Army.

Jerry L. Quintard,
Lieutenant Colonel, US Army Chief, Personnel Actions Branch, MILPERCEN.

[FR Doc. 79-30191 Filed 9-27-79; 8:45 am]
BILLING CODE 3710-08-M

Defense Logistics Agency

32 CFR Part 1290

Policy and Procedures for Processing of Minor Offenses and Violations Referred to U.S. District Courts

AGENCY: Defense Logistics Agency.

ACTION: Final Rule.

SUMMARY: This regulation prescribes policy and procedures for the processing of minor offenses and violations referred to US District Courts. It requires that traffic offenses occurring on DLA installations be referred to the US Magistrate in the interest of impartial judicial determination and effective law enforcement. It allows the Heads of DLA activities the option of referring non-traffic minor offenses to the US Magistrate. The regulation applies to all persons who operate a motor vehicle on a DLA installation. The regulation implements DoD Instruction 6055.4, Department of Defense Traffic Safety Program.

EFFECTIVE DATE: August 7, 1979.

FOR FURTHER INFORMATION CONTACT: Maj. David H. Gilmore, Commercial AC 202-274-6263, AUTOVON 284-6263.

By order of the Director.

William I. Starrett, Jr.,
Captain, SC, USN, Staff Director, Administration, DLA.

Part 1290, Subchapter B, Chapter XII of Title 32 of the Code of Federal Regulations is added to read as follows:

PART 1290—PREPARING AND PROCESSING MINOR OFFENSES AND VIOLATION NOTICES REFERRED TO U.S. DISTRICT COURTS

Sec.

Authority: Department of Defense Instruction 6055.4; 18 U.S.C. 13, 3401, and 3402.

§1290.1 References.

(a) DLAR 5720.1/AR 190-5/OPNAVINST 11200.5B/AFR 125-14/MCO 5110.1B, Motor Vehicle Traffic Supervision.

(b) DLAR 5710.1, Authority of Military Commanders To Issue Security Orders and Regulations for the Protection of Property or Places Under Their Command.

(c) Sections 1, 3401 and 3402, Title 18, U.S.Code (USC).

(d) Rules of procedures for the Trial of Minor Offenses before United States Magistrates.

(e) Section 13, Title 18, U.S. Code, Assimilative Crimes Act.

§1290.2 Purpose and scope.

(a) This Part 1290 implements DoD Instruction 6055.4, Department of Defense Traffic Safety Program, and sets forth basic objectives and procedures applicable to implementation of the Federal Magistrate System by DLA. This Part 1290 is applicable to HQ DLA, Defense Supply Centers (DSC's), less Defense Fuel Supply Center and Defense Industrial Supply Center, and to Defense Depots, less Defense Depot Mechanicsburg. DLA activities/personnel tenant on other DoD activities will abide by the requirements of the host.

(b) This Part 1290 provides Heads of DLA primary level field activities (PLFAs) with a means of exercising effective control over violators who are not otherwise under their jurisdiction.

§1290.3 Policy.

(a) It is the policy of HQ DLA that the Heads of DLA PLFAs will take such steps as are necessary to prevent offenses. Emphasis will be placed on prevention rather than apprehension and prosecution of offenders.

(b) The procedures outlined in this Part 1290 may, at the discretion of the Head of the activity concerned, be invoked in lieu of the provisions of the Uniform Code of Military Justice (UCMJ) to deal with minor offenses of a civil nature, other than violations of state traffic laws, committed by military personnel. These procedures may also be invoked to deal with nontraffic minor offenses committed by civilian personnel.

§1290.4 Definitions.

For the purpose of this Part 1290 the following definitions apply:

This Part 1290 supersedes Part 1290 April 26, 1972.

(a) *Law Enforcement Personnel.* Persons authorized by the Head of the PLFA to direct, regulate, control traffic; to make apprehensions or arrests for violations of traffic regulations; or to issue citations or tickets. Personnel so designated will include the Command Security Officer and all other personnel in 080, 083, 085, or 1800 series positions.

(b) *Minor Federal Offenses.* Those offenses for which the authorized penalty does not exceed imprisonment

————

[1] Reference (a) may be purchased from the Commander, U.S. Army AG Publications Center, 2800 Eastern Blvd., Baltimore, Md. 21220; reference (b) from the Defense Logistics Agency (DASC-IP), Cameron Station, Alexandria, Va. 22314; references (c), (d), and (e) from the Superintendent of Documents, Government Printing Office, Washington, D. C. 20402.