FDA advises that licensed blood establishments need not wait until notification of acceptance of appropriate license amendments to prepare Platelet Concentrate (Human) and Single Donor Plasma (Human), Platelet Rich from Whole Blood (Human) collected in CPDA-1. Submission of a label concurrent with the start of manufacture of Platelet Concentrate (Human), and Single Donor Plasma (Human), Platelet Rich in CPDA-1 will constitute an amendment to the license for those products.

Therefore, under the Public Health Service Act (sec. 351, 58 Stat. 702 as amended (42 U.S.C. 262)) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 5.1), Part 640 is amended as follows:

1. In § 640.22, by revising paragraph (a) to read as follows:

§ 640.22 Collection of source material.

(a) Whole blood used as the source of Platelet Concentrate (Human) shall be collected as prescribed in § 640.4, except that paragraphs (d)(2) and (h) shall not apply.

* * * * *

2. In § 640.32, by revising paragraph (a) to read as follows:

§ 640.32 Collection of source material.

(a) Whole blood shall be collected, transported, and stored as prescribed in § 640.4, except that paragraphs (d)(2) and (h) of that section shall not apply. When whole blood is intended for Single Donor Plasma (Human); Single Donor Plasma (Human), Fresh Frozen; and Single Donor Plasma (Human), Liquid, it shall be maintained at a temperature between 1° and 6° C until the plasma is removed. Whole blood intended for Single Donor Plasma (Human), Platelet Rich shall be maintained as prescribed in § 640.24 until the plasma is removed. The red blood cells shall be placed in storage at a temperature between 1° and 6° C immediately after the plasma is separated.

* * * * *

Effective date. This regulation is effective April 25, 1980. This regulation does not add any new requirements but, rather, relieves a previous restriction on the manufacture of platelet concentrates. Accordingly, under § 10.40(c)(4)(i) (21 CFR 10.40(c)(4)(i)), the agency finds that a delayed effective date is unnecessary.

(Sec. 351, 58 Stat. 702 as amended (42 U.S.C. 262))

Dated: April 18, 1980.

William F. Randolph,

Acting Associate Commissioner for Regulatory Affairs.

[FR Doc. 80-12720 Filed 4-24-80; 8:45 am]

BILLING CODE 4110-03-M

---

21 CFR Part 1020

[Docket No. 79N-0148]

Diagnostic X-Ray Systems and Their Major Components; Amendments to Performance Standard-Radiation Therapy Simulation Systems

AGENCY: Food and Drug Administration.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) amends the performance standard for diagnostic x-ray systems and their major components to (1) revise the definition of a "radiation therapy simulation system"; (2) raise the maximum allowed aluminum equivalent thickness for radiation therapy simulator tabletops; (3) exempt radiation therapy simulator light localizers from requirements concerning minimum illumination; and (4) exempt fluoroscopic therapy simulator systems from requirements concerning maximum allowable entrance exposure rates. The amendments bring applicable provisions of the standard into agreement with existing manufacturing, marketing, and clinical practices as well as with existing FDA interpretations and variances.

EFFECTIVE DATE: May 27, 1980.

FOR FURTHER INFORMATION CONTACT: Robert Phillips, Bureau of Radiological Health (HFX-460), Food and Drug Administration, Department of Health, Education, and Welfare, 5600 Fishers Lane, Rockville, MD 20857, 301-443-3426.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of August 3, 1979 (44 FR 45645), FDA proposed to amend the performance standard for diagnostic x-ray systems and their major components (21 CFR 1020.30-1020.32) by: (1) revising the definition for a radiation therapy simulator system in § 1020.30(b)(50) to include radiographic systems within the definition; (2) raising the maximum aluminum equivalent limit in § 1020.30(n) for radiation therapy simulator tabletops from 1.5 millimeters (mm) to 5.0 mm; (3) exempting radiation therapy simulator systems from the requirements of § 1020.31(d)(2)(ii) specifying minimum illumination for defining x-ray fields; and (4) exempting fluoroscopic radiation therapy simulators from the maximum exposure rate limits in § 1020.32(d).

Six comments responded to the proposal within the 60-day comment period: one by a national medical organization, one by a physician, one by a medical physicist, one by a private individual, and two by manufacturers. The manufacturers' comments consisted of requests for variance from the requirements of sections of the standard addressed in the proposal.

Two comments endorsed the proposed action. The two variance requests endorsed the agency action by implication. Two comments, which are addressed as follows, raised questions of substance.

1. One comment objected to raising the maximum aluminum equivalent limit in § 1020.30(n) on the grounds that increased attenuation of the beam would adversely affect image quality because of the additional thickness of the tabletop—that to maintain equivalent image quality, a 1.65 factor increase in dose would be required.

FDA believes that the ability to produce the additional exposure necessary to maintain image quality is within the capacity of present equipment. The automatic exposure rate control, in systems having it, will compensate for the attenuation increase caused by the thicker tabletop. For manual systems, the technique factors can be appropriately adjusted. Furthermore, because the agency is exempting fluoroscopic therapy simulator systems from the maximum entrance exposure limits, the ability to make these adjustments for both large patients and difficult projections will be increased (see comment 3).

The agency believes that the ability to influence positively a cure through the use of radiation therapy is heavily dependent upon the accuracy with which the tumor volume is positioned in the therapeutic beam. Hence, a paramount requirement for a radiation therapy simulator tabletop is its ability to provide positional stability equivalent to that of the radiation therapy unit itself. FDA indicated in the proposal that a variance had been granted to a manufacturer (EMI Therapy Systems, Inc. (43 FR 9862; March 10, 1978)) allowing the manufacture of therapy simulator tabletops whose thickness exceeded the limits given in § 1020.30(n). Since the publication of the proposal, another manufacturer (OLDELFT Corp. of America) has requested a variance (Docket No. 79P-0276) from the maximum thickness requirement. In granting the variance to EMI, the agency noted that the manufacturer had demonstrated that the positional stability necessary for accurate simulation could not be obtained with a cantilevered table whose thickness was less than 1.5 mm aluminum equivalent and showed that the net increase in dose to the patient from the thicker tabletop was estimated to be between 6 and 12 rads (6 and 12 centigray) for a 3-to-5-minute procedure at 3.5 millamperes, much less than the 1.65 factor increase suggested by the comment. The comment is rejected.

2. One comment contended that the technology to build tabletops, which can meet the 1.5 mm aluminum equivalent and stay within clinically acceptable deflection limits, is currently available at a reasonable cost.

The agency is aware of new materials such as carbon fiber reinforced plastics that, compared with conventional materials, supposedly provide increased strength together with lower x-ray attenuation; however, the agency regards this new technology as unproved and requiring further development and experience before it can mandate, either directly or indirectly, the use of these materials. The agency is not persuaded by the comment to revise or withdraw its proposal.

3. One comment stated that exempting fluoroscopic radiation therapy simulators from the maximum exposure rate limits in § 1020.32(d) increases the potential for overexposure of individuals working in the patient treatment area.

The ability to exceed the maximum exposure rate limits in § 1020.32(d) is not changed by the amendment. The agency notes that even if simulators were not exempted, § 1020.32(d)(2) provides for an optional high-level control that allows fluoroscopic entrance exposure rates to exceed the 10 roentgens per minute (2.58×10^{-3} coulombs per kilogram per minute) limit when both a special means of continuous manual activation and a continuous audible signal indicating such activation are provided. Thus, the amendment only removes the requirement for the special means of continuous manual activation and for the continuous audible signal for fluoroscopic radiation therapy simulators. The agency, therefore, maintains that the amendment does not change the potential for overexposure of individuals working in the patient treatment area during a simulation. The comment is rejected.

Definition of Radiation Therapy Simulator System

4. The agency is deleting the word "primarily" from the proposed definition of a radiation therapy simulator system. The agency has concluded that the word "primarily" in the proposed definition unnecessarily confuses the intended meaning. The purpose of this amendment is to relax certain requirements of the diagnostic x-ray performance standard for only radiation therapy simulator systems. The rationale for these amendments is described in the proposal. The use of the word "primarily" could be interpreted to mean that certain devices for uses other than radiation therapy simulation might qualify for the latitude reserved for radiation therapy simulator systems because of a possible intended dual or multiple use that included radiation therapy simulation. The removal of the word "primarily" from the definition removes this possible confusion with respect to the agency's intent.

Therefore, under the Public Health Service Act as amended by the Radiation Control for Health and Safety Act of 1968 (sec. 358, 82 Stat. 1177–1179 (42 U.S.C. 263f)) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 5.1), part 1020 is amended as follows:

1. In § 1020.30 by revising paragraphs (b)(50) and (n) to read as follows:

PART 1020—PERFORMANCE STANDARDS FOR IONIZING RADIATION EMITTING PRODUCTS

§ 1020.30 Diagnostic x-ray systems and their major components.

* * * * *

(b)* * *

(50) "Radiation therapy simulation system" means a radiographic or fluoroscopic x-ray system intended for localizing the volume to be exposed during radiation therapy and confirming the position and size of the therapeutic irradiation field.

* * * * *

(n) *Aluminum equivalent of material between patient and image receptor.* The aluminum equivalent of each of the items listed in Table II, which are used between the patient and image receptor shall not exceed the indicated limits. Compliance shall be determined by x-ray measurements made at a potential of 100 kilovolts peak and with an x-ray beam that has a half-value layer of 2.7 millimeters of aluminum. This requirement applies to front panel(s) of cassette holders and film changers provided by the manufacturer for patient support or for prevention of foreign object intrusions. It does not apply to screens and their associated mechanical support panels or grids.

Table II

Item	Aluminum equivalent (millimeters)
Front panel(s) of cassette holder (total of all)	1.0
Front panel(s) of film changer (total of all)	1.0
Stationary tabletop	1.0
Movable tabletop (including stationary subtop)	1.5
Cradle	2.0
Radiation therapy simulator tabletop	5.0

* * * * *

2. In § 1020.31 by revising paragraph (d)(2)(ii) to read as follows:

§ 1020.31 Radiographic equipment.

* * * * *

(d) * * *

(2) * * *

(ii) When a light localizer is used to define the x-ray field, it shall provide an average illumination of not less than 160 lux (15 footcandles) at 100 centimeters or at the maximum SID, whichever is less. The average illumination shall be based upon measurements made in the approximate center of each quadrant of the light field. Radiation therapy simulation systems are exempt from this requirement.

* * * * *

3. In § 1020.32 by adding new paragraph (d)(4) to read as follows:

§ 1020.32 Fluoroscopic equipment.

* * * * *

(d) * * *

(4) *Exemptions.* Fluoroscopic radiation therapy simulation systems are exempt from this requirement.

* * * * *

Effective date. This regulation is effective May 27, 1980.

(Sec. 358, 82 Stat. 1177–1179 (42 U.S.C. 263f))

Dated: April 17, 1980.

William F. Randolph,

Acting Associate Commissioner for Regulatory Affairs.

[FR Doc. 80-12733 Filed 4-24-80; 8:45 am]

BILLING CODE 4110-03-M

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of Assistant Secretary for Housing—Federal Housing Commissioner

24 CFR Part 203

[Docket No. R-80-695]

Change in Notification to HUD of Sale of Insured Mortgages and Loans

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

ACTION: Final rule.

SUMMARY: This final rule changes the responsibility for notifying HUD of sales of insured mortgages and loans from (a) both the seller and the buyer to (b) only the seller. This amendment will also decrease the number of days HUD requires to receive such notification from 30 to 15 calendar days. Until notification has been received by HUD of the transfer of the mortgage or loan to another mortgagee or lender or until termination of the insurance contract, the mortgagee or lender of record with HUD will be responsible for payment of mortgage insurance premiums.

EFFECTIVE DATE: May 27, 1980.

FOR FURTHER INFORMATION CONTACT: T. J. O'Connor, Director, Office of Finance and Accounting, Room 2202, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, D.C. 20410, Telephone [202] 755-6310. This is not a toll-free number.

SUPPLEMENTARY INFORMATION: Under existing regulations, both the seller and the buyer of HUD-insured mortgages and loans are required to notify HUD of the sale of such mortgages and loans within 30 days. This requirement has been accomplished by having the seller initiate a HUD-prescribed form and send this form to the buyer to complete his/her portion. The buyer then sends the completed form to HUD.

This process has proven to be too time-consuming. This amendment will require the seller to notify HUD directly within 15 calendar days, after the mortgage or loan is sold to another approved mortgagee or lender. As a result, HUD's billing records would be more promptly updated and HUD's delinquent premium inventory would be reduced.

To encourage the selling mortgagee or lender to notify HUD within 15 calendar days, it is further required that the mortgagee or lender of record with HUD would be responsible for payment of mortgage insurance premiums until notification has been received by HUD of the transfer of the mortgage or loan to another approved mortgagee or lender or until termination of the insurance contract.

Public comments were solicited on the Proposed rule, published in the Federal Register 9/20/79 at 44 FR 54492, and the only comment received was a suggestion that a penalty for non-compliance by the seller be imposed. However, it is felt that to impose a penalty on the seller is unwarranted at this time, at least until some experience is gained under this new rule.

The Department has determined that an environmental impact statement is not required with respect to this rule. A copy of the Finding of Inapplicability will be available for public inspection during regular business hours in the Office of the Rules Docket Clerk, Office of the General Counsel, Room 5218, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, D.C. 20410.

This rule is not listed in the Department's Semiannual Agenda of significant rules, published pursuant to Executive Order 12044.

Accordingly, Chapter II, 24 CFR, Part 203, is amended as follows:

PART 203—MUTUAL MORTGAGE INSURANCE AND INSURED HOME IMPROVEMENT LOANS

1. § 203.431 is amended to read as follows:

§ 203.431 Sale of insured mortgage to approved mortgagee.

An insured mortgage may be sold to another approved mortgagee.

The seller shall notify HUD of the sale within 15 calendar days, on a form prescribed by HUD and acknowledged by the buyer.

2. § 203.432 is amended to read as follows:

§ 203.432 Effect of sale of insured mortgage.

When an insured mortgage is sold to another approved mortgagee, the buyer shall thereupon succeed to all the rights and become bound by all the obligations of the seller under the contract of insurance and the seller shall be released from its obligations under the contract, provided that the seller shall not be relieved of its obligation to pay mortgage insurance premiums until the notice required by § 203.431 is received by HUD.

3. § 203.489 is amended to read as follows:

§ 203.489 Sale of insured loan to approved lender.

An insured loan may be sold to another approved lender. The seller shall notify HUD of the sale within 15 calendar days, on a form prescribed by HUD and acknowledged by the buyer.

4. § 203.491 is amended to read as follows:

§ 203.491 Effect of sale of insured loan.

When an insured loan is sold to another approved lender, the buyer shall thereupon succeed to all the rights and become bound by all the obligations of the seller under the contract of insurance and the seller shall be released from its obligations under the contract, provided that the seller shall not be relieved of its obligation to pay insurance premiums until the notice required by § 203.489 is received by HUD.

Authority: (Section 207, Title II of the National Housing Act of 1934, 12 U.S.C. 1713; Section 7(d), Department of HUD Act of 1965, 42 U.S.C. 3535(d)).

Issued at Washington, D.C., on April 16, 1980.

Lawrence B. Simons,
Assistant Secretary of Housing-Federal Housing Commissioner.

[FR Doc. 80-12774 Filed 4-24-80; 8:45 am]

BILLING CODE 4210-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 150

[T.D. 7694]

Temporary Excise Tax Regulations Under the Crude Oil Windfall Profit Tax Act of 1980; Withholding and Depositing of Windfall Profit Tax Where the Producer is an Integrated Oil Company

AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations.

SUMMARY: This document provides temporary excise tax regulations relating to the windfall profit tax on domestic crude oil imposed by title I of the Crude Oil Windfall Profit Tax Act of 1980. The temporary regulations provide rules to be followed by purchasers of domestic crude oil and integrated oil companies. In addition the text contained in the temporary regulations set forth in this document serves as the comment document for the notice of proposed rulemaking published in the Proposed Rules section of this issue of the Federal Register.

DATES: These temporary regulations are effective with respect to oil removed after February 29, 1980. Written comments and requests for a public hearing must be delivered or mailed by June 24, 1980.

ADDRESS: Send comments and requests for a public hearing to: Commissioner of Internal Revenue, Attention: CC:LR:T (LR-71-80), Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: David B. Cubeta of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224 (Attention: CC:LR:T) (202-566-3926 or 202-566-3299).

SUPPLEMENTARY INFORMATION:

Background

On April 4, 1980, the **Federal Register** published temporary regulations (45 FR 23384) under sections 4986, 4987, 4988, 4989, 4991, 4992, 4993, 4994, 4995, 4996, 4997, 6050C, 6076, and 6402 of the Internal Revenue Code of 1954. The temporary regulations were required to implement various sections of the Crude Oil Windfall Profit Tax Act of 1980. This document contains amendments to those temporary regulations.

The regulations promulgated in this document are also proposed to be prescribed as final Excise Tax Regulations (26 CFR Part 51).

Explanation of Provisions

Under the rules contained in the temporary regulations published on April 4, 1980 to implement the windfall profit tax (26 CFR Part 150), the first purchaser of domestic crude oil generally is responsible for withholding tax from the purchase price, depositing the tax, and filing quarterly tax returns. However, withholding is not required when the oil is removed from the premises before sale or refined on the premises, or when the producer of the oil is an integrated oil company. When withholding is not required, each producer of the oil is required to make deposits of the windfall profit tax liability and file quarterly tax returns.

After publication of the temporary regulations, purchasers of crude oil have commented that in certain instances they may have difficulty determining whether any of the producers (as defined in the temporary regulations) of oil produced from a property are integrated oil companies and hence not subject to withholding.

Furthermore, it has been suggested that when an integrated oil company holds an interest in the production from a property but is not the operator of the property, there is frequently a substantial passage of time between the removal of oil and the receipt by the company of information necessary to properly compute its windfall profit tax due on that removal. As a result, the estimation of tax deposits and the timely filing of accurate quarterly tax returns may be difficult.

The amendments to the regulations made by this document are intended to ease these administrative difficulties without imposing new administrative burdens on purchasers who have developed the techniques necessary to comply with the original rules.

As amended, the regulations provide the general rule that the purchaser of oil produced by an integrated oil company is required to withhold unless the purchaser has received a certificate identifying the producer as an integrated oil company. Withholding is improper after receipt of a certificate. The certificate is required to be furnished to the purchaser if the integrated oil company is the operator of the property. In other cases, it may be furnished at the option of the integrated oil company.

However, an interim rule is provided for oil payments made during the period ending 30 days after the publication of final regulations (which will occur after written comments are received and a public hearing if requested, is held). The interim rule provides that purchasers are not required to withhold tax from payments made to an integrated oil company if the purchaser does not, in fact, deduct, withhold, and deposit. Thus, in effect, the interim rule provides purchasers with the option of withholding or not withholding tax from payments made to an integrated oil company prior to receipt of the company's certificate, if any. After the receipt of a certificate, the purchaser no longer has the option to withhold.

The respective obligations of purchasers or producers to make windfall profit tax deposits flow from the withholding requirement. If withholding is required, the purchaser is required to deposit the amount required to be withheld, and the producer is not required to deposit tax with respect to that oil. If withholding is not required, the producer must deposit the tax liability with respect to that oil.

In sum, the amended regulations provide the following rules:

1. Every integrated oil company that is the producer of oil from a property of which the company is the operator (as determined in the temporary regulations) must submit a certificate to each purchaser of its oil from that property (unless the operator and purchaser have made the election permitted in § 150.4995–4). In other cases, integrated oil companies, at their option, may furnish a certificate.

2. It is improper for a purchaser to withhold tax from payments made for an integrated oil company's share of production after receipt of a certificate.

3. Prior to the receipt of a certificate, the purchaser must withhold except in the case of oil payments made during the interim period. During the interim period the purchaser, at its option, may treat withholding from payments for an integrated oil company's share of production either as required or not required. Withholding is considered to be required if the purchaser deducts, withholds, and deposits the tax. Withholding is considered not to be required if the purchaser does not deduct, withhold, and deposit. If the purchaser has withheld but chooses before depositing the withheld amount to treat withholding as not required, the withheld amount should be refunded to the producer.

4. The obligation of the integrated oil company producer to deposit is imposed if withholding is not required. Thus, the producer must generally deposit the tax imposed upon its production if the company is the operator of the property. However, during the interim period, if the purchaser treats withholding as required the producer need not deposit prior to the receipt by the purchaser of the integrated oil company's certificate. In the case of an integrated oil company that is not the operator, the company is required to deposit the tax on its production if the company furnishes a certificate to the purchaser or if, during the interim period, the purchaser treats withholding as not required. Accordingly, it is necessary for such companies to determine the practice of the purchaser for the interim period so that the company can meet its deposit responsibilities in the absence of withholding.

Waiver of Procedural Requirements of Treasury Directive

The expeditious adoption of the provisions contained in this document is necessary because of the need for immediate guidance to taxpayers liable for the windfall profit tax on domestic crude oil and to other persons required to withhold and deposit tax, file returns, provide information, etc. For this reason, Jerome Kurtz, Commissioner of Internal Revenue, has determined that the provisions of paragraphs 8 through 14 of the Treasury Department directive implementing Executive Order 12044 must be waived.

Comments and Requests for a Public Hearing

Before adoption of the final regulations proposed in this document, consideration will be given to any written comments that are submitted (preferably six copies) to the Commissioner of Internal Revenue. All comments will be available for public inspection and copying. A public hearing will be held upon written request to the Commissioner by any person who has submitted written comments. If a public hearing is held, notice of the time and place will be published in the **Federal Register**.

Drafting Information

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

Adoption of amendments to the regulations. Accordingly, Part 150, Temporary Excise Tax Regulations under the Crude Oil Windfall Profit Tax Act of 1980, is amended as follows:

Paragraph 1. Paragraph (a) of § 150.4995-1 is amended by revising subparagraph (3). Amended paragraph (a) reads as follows:

PART 150—TEMPORARY EXCISE TAX REGULATIONS UNDER THE CRUDE OIL WINDFALL PROFIT TAX ACT OF 1980

§ 150.4995-1 Requirement of withholding.

(a) *General rule; when required.* Except as otherwise provided in this section, the purchaser (as defined in § 150.4996-1(a)) of domestic crude oil shall deduct and withhold tax from amounts payable by that purchaser for the oil. However, the preceding sentence shall not apply if—

(1) The crude oil is removed from the premises (as defined in § 150.4996-1(d)) before it is sold, or

(2) The manufacture or conversion of crude oil into refined products begins before the oil is removed from the premises, or

(3) The producer of the oil is an integrated oil company (as defined in § 150.4996-1(g)) that has furnished a certificate to the purchaser pursuant to paragraph (c)(2) of § 150.4995-2 (or, in the case of any payment for oil produced by an integrated oil company made before the date that is 30 days after the date of publication of final regulations under this paragraph, the purchaser does not in fact deduct, withhold, and deposit the tax).

The amount of tax to be deducted and withheld shall be determined in accordance with the rules of paragraphs (b) and (c) of this section. See, however, paragraph (d) of this section for rules applicable to certain payments made prior to June 4, 1980. The producer shall be treated as having paid on the last day of the first February after the calendar year in which the oil is removed from the premises the amount deducted and withheld with respect to such oil by the purchaser under this section.

* * * * *

Par. 2. Section 150.4995-2 is amended by adding a sentence to paragraph (a) and by revising paragraph (c). These added and revised provisions read as follows:

§ 150.4995-2 Producer's certificate.

(a) *In general.* The producer of "exempt Indian oil", as defined in section 4994(d), or the holder of any interest in crude oil that is a "qualified governmental interest" as defined in section 4994(a) or is a "qualified charitable interest" as defined in section 4994(b), may furnish an exemption certificate with respect to such oil to the purchaser of the oil or to the operator of the property from which the oil is produced (or, if the producer is a partner, to the partnership (see paragraph (e) of this section)), in accordance with the rules of paragraph (b) of this section. Any producer of "independent producer oil", as defined in section 4992, may furnish a certificate with respect to such oil to the purchaser of the oil or to the operator of the property is a partner, to the partnership from which the oil is produced (or, if the producer (see paragraph (e) of this section)), in accordance with the rules of paragraph (c) of this section. Every integrated oil company shall follow the rules of paragraph (c)(2) of this section (relating to mandatory and optional withholding exemption certificates). Any certificate provided under this section must set forth the facts that establish entitlement to the exemption or lower rates claimed. The certificate (or any revocation of a certificate) shall identify the producer by name, address, and employer identification (or social security) number and shall be signed by the producer (under the penalties of perjury except in the case of a revocation). For the requirement that the operator of a property who has received such a certificate furnish a copy of the certificate, or certify as to its contents, to each purchaser of oil from that property, see § 150.6050C-1(f). For the effect of the furnishing of such a certificate, see § 150.4995-1(b)(3) (relating to the withholding requirement). For the criminal penalty applicable to the furnishing of a false statement, see section 7206.

* * * * *

(c) *Other producers' certificates*—(1) *Independent producer's certificate.* An independent producer's certificate is a written statement certifying that the entire amount of the producer's oil expected to be sold to the purchaser is subject to the rates of tax provided in section 4987(b)(2) because the oil constitutes "independent producer oil" as defined in section 4992. No certificate may be furnished with respect to oil if it is reasonable to believe that the number of barrels to be affected by the certificate, taken together with all other oil with respect to which a certificate has been furnished by the producer to any operator, purchaser, or partnership, will exceed the producer's independent producer amount (see section 4992 (c) and (e)).

(2) *Integrated oil company's certificate*—(i) *Mandatory certificates.* Every integrated oil company that is a producer of oil from a property of which that company is the operator (or would be the operator in the absence of a designation under § 150.4996-1(c)) shall furnish the statement described in paragraph (c)(2)(iii) of this section to each purchaser of oil from that property no later than the date by which the first statement by the operator to the purchaser under § 150.6050C-1 is required to be furnished (or May 12, 1980, if later).

(ii) *Optional certificate.* Any integrated oil company that is a producer of oil from a property of which that company is not the operator may, at its option, furnish such a statement with respect to such oil to the purchaser of the oil or to the operator of the property from which the oil is produced (or, if the producer is a partner, to the partnership (see paragraph (e) of this section)).

(iii) *Contents of certificate.* The certificate furnished pursuant to this subparagraph shall state that the producer is an integrated oil company (as defined in § 150.4996-1(g)), that the producer will deposit its own windfall profit tax liability, and that the producer's share of production is not to be withheld upon under § 150.4995-1.

(iv) *Date certificate becomes effective.* Any certificate furnished pursuant to this subparagraph shall apply to all payments for oil of which the integrated oil company is the producer made after the date on which the purchaser received the certificate.

* * * * *

Par. 3. So much of paragraph (a)(1) or § 150.4995-3 as precedes subdivision (i) is amended to read as follows:

§ 150.4995-3 Depositary requirements.

(a) *Deposits by integrated oil companies other than independent refiners*—(1) *In general.* Every integrated oil company (as defined in § 150.4996-1(g)) other than an independent refiner (as defined in § 150.4996-1(h)) that is either liable as a producer for the tax imposed by section 4986 (unless such tax is required by § 150.4995-1 to be deducted and withheld by the purchaser) or is required as a purchaser to deduct and withhold tax pursuant to § 150.4995-1 shall make deposits with respect to semimonthly periods (as defined in subparagraph (3)(i) of this paragraph). The amount to be deposited for each semimonthly period is the amount of tax imposed by section 4986 that is not required to be withheld under § 150.4995–1 on oil removed from the premises during that semimonthly period for which the company is liable as a producer, plus the amount required to be withheld by the company as a purchaser pursuant to § 150.4995–1 from payments that have been or will be made for oil removed from the premises during that semimonthly period. The deposits shall be made on or before the depositary date (as defined in subparagraph (3)(ii) of this paragraph) for the semimonthly period in which the oil was removed. These depositary requirements will be considered to have been met for a semimonthly period with respect to estimated deposits only if—

* * * * *

Par. 4. Section 150.6050C–1 is amended by deleting a sentence in the portion of paragraph (b) that precedes subparagraph (1) and by revising paragraph (f). The revised provisions read as follows:

§ 150.6050C–1 Information furnished by operator for purposes of windfall profit tax.

* * * * *

(b) *Information to be certified.* In the case of exempt Alaskan oil or exempt front-end oil, the statement shall certify that the oil is exempt from tax. In all statements not certifying exemption, the following information is to be certified in the statement required under paragraph (a) of this section:

* * * * *

(f) *Producer's certificate.* If, pursuant to § 150.4995–2, the operator receives a producer's certificate certifying a share of production to be exempt from tax, subject to a lower rate of tax, or not to be withheld upon, the operator shall either (1) furnish a copy of that certificate to each purchaser of oil from that property by the 15th day of the month following the month in which the certificate was received, or (2) if payment is to be received by the operator on behalf of the producers, furnish a certificate that summarizes the contents of the producers' certificates and states that the operator has received and has such certificates available for inspection.

* * * * *

There is need for the immediate guidance provided by the provisions contained in this Treasury decision. For this reason, it is found impracticable to issue this Treasury decision with notice and public procedure under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

This Treasury decision is issued under the authority contained in sections 4995, 6050C, and 7805 of title 26 of the United States Code and section 101(i)(2) of the Crude Oil Windfall Profit Tax Act of 1980.

Approved: April 21, 1980.

Jerome Kurtz,

Commissioner of Internal Revenue.

Donald C. Lubick,

Assistant Secretary of the Treasury.

[FR Doc. 80-12690 Filed 4-22-80; 12:30 pm]

BILLING CODE 4830-01-M

---

26 CFR Part 403

[T.D. 7695]

Disposition of Seized Personal Property; Compensation Paid to Appraisers

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document provides final regulations relating to the rate of compensation that is paid to appraisers of property seized as subject to forfeiture. These regulations provide necessary guidance to the public for compliance with the law, and affect appraisers of such property.

DATE: The regulations are effective from May 25, 1980.

FOR FURTHER INFORMATION CONTACT: Kyllikki Kusma of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attention: CC:LR:T, LR-2-80, 202-566-3287, not a toll-free call.

SUPPLEMENTARY INFORMATION:

Background

The regulations at § 403.50 currently set the rate of compensation that is paid to an appraiser of property seized as subject to forfeiture at $3.00 per hour or portion thereof. Because this rate is inadequate, these regulations change the rate of compensation that is paid from $3.00 per hour to "a reasonable fee not to exceed $15.00 per hour or a portion thereof." Because this regulation is nonsubstantive and essentially procedural, it is found unnecessary to issue this Treasury decision with notice and public procedure. For the same reasons, this regulation is not a significant regulation under paragraph 8 of the Treasury Directive appearing in the **Federal Register** for November 8, 1978 (43 FR 52120).

Drafting Information

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

Adoption of amendments to the regulations. Accordingly, 26 CFR Part 403.50 is amended as follows.

PART 403—DISPOSITION OF SEIZED PERSONAL PROPERTY

§ 403.50 Rate of compensation.

Each appraiser selected under § 403.26(a)(2) shall receive as compensation a reasonable fee not to exceed $15.00 per hour or portion thereof for the performance of such appraiser's duties in appraising property seized as subject to forfeiture under the internal revenue laws and this part.

Because this regulation is nonsubstantive, liberalizing and essentially procedural, it is found unnecessary to issue it with notice and public procedure under subsection (b) of section 553 of Title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

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

Jerome Kurtz,

Commissioner of Internal Revenue.

Approved: April 11, 1980.

Donald C. Lubick,

Assistant Secretary of the Treasury.

[FR Doc. 80-12772 Filed 4-24-80; 8:45 am]

BILLING CODE 4830-01-M

DEPARTMENT OF LABOR

Office of Pension and Welfare Benefit Programs

29 CFR Part 2520

Exemption From Reporting and Disclosure Requirements for Apprenticeship and Other Training Plans; Correction

AGENCY: Department of Labor.

ACTION: Amendment of regulation.

SUMMARY: This document amends 29 CFR 2520.104–22 (45 FR 15527; March 11, 1980), which contains an exemption from the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security