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This section of the FEDERAL REGISTER contains regulatory documents having general applicability and legal effect, most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

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CIVIL AERONAUTICS BOARD

14 CFR Part 207

[Regulation ER-1238; Amdt. No. 31]

Charter Trips and Special Services Revised Reporting Requirements; Approval by Office of Management and Budget

AGENCY: Civil Aeronautics Board.

ACTION: Final rule.

SUMMARY: This final rule gives notice that on July 16, 1981, the Office of Management and Budget (OMB) approved the revised reporting requirements in Part 207 of the Board's Economic Regulations (ER-1221, 46 FR 28368) May 26, 1981, governing charter trips by U.S. certificated scheduled air carriers. OMB approval is required under the Paperwork Reduction Act of 1980.

DATES: Adopted: August 19, 1981. Effective: August 19, 1981.

FOR FURTHER INFORMATION CONTACT: Clifford M. Rand, Chief, Data Requirements Division, Office of Comptroller, Civil Aeronautics Board, 1825 Connecticut Avenue, N.W., Washington, D.C. 20428, (202) 673-6042.

SUPPLEMENTARY INFORMATION:

PART 207—CHARTER TRIPS AND SPECIAL SERVICES

Accordingly, the Civil Aeronautics Board amends Part 207 of its Economic Regulations (14 CFR Part 207) by revising the note at the end of Part 207 to read:

Note.—The reporting and recordkeeping requirements contained in §§ 207.8, 207.10, 207.16, 207.17(a), 207.24, 207.25, 207.31, 207.41, 207.45, 207.46 and 207.47 have been approved by the Office of Management and Budget under number 3024-0011.

This amendment is issued by the undersigned pursuant to delegation of

authority from the Board to the Secretary in 14 CFR 385.24(b). (Sec. 204 of the Federal Aviation Act of 1958, as amended, 72 Stat. 743; 49 U.S.C. 1324).

By the Civil Aeronautics Board.

Phyllis T. Kaylor,

Secretary.

[FR Doc. 81-24885 Filed 8-25-81; 8:45 am]

BILLING CODE 6320-01-M

14 CFR Part 208

[Regulation ER-1239; Amdt. No. 31]

Terms, Conditions, and Limitations of Certificates to Engage in Charter Transportation; Revised Reporting Requirements; Approval by Office of Management and Budget

AGENCY: Civil Aeronautics Board.

ACTION: Final rule.

SUMMARY: This final rule gives notice that on July 16, 1981, the Office of Management and Budget (OMB) approved the revised reporting requirements in Part 208 of the Board's Economic Regulations (ER-1222, 46 FR 28378) May 26, 1981, governing charter trips by U.S. certificated charter air carriers. OMB approval is required under the Paperwork Reduction Act of 1980.

DATES: Adopted: August 19, 1981. Effective: August 19, 1981.

FOR FURTHER INFORMATION CONTACT: Clifford M. Rand, Chief, Data Requirements Division, Office of Comptroller, Civil Aeronautics Board, 1825 Connecticut Avenue, N.W., Washington, D.C. 20428, (202) 673-6042.

SUPPLEMENTARY INFORMATION:

PART 208—TERMS, CONDITIONS, AND LIMITATIONS OF CERTIFICATES TO ENGAGE IN CHARTER TRANSPORTATION

Accordingly, the Civil Aeronautics Board amends Part 208 of its Economic Regulations (14 CFR Part 208) by revising the note at the end of Part 208 to read:

Note.—The reporting and recordkeeping requirements contained in sections 208.3a, 208.5, 208.40, 208.202a, 208.202b, 208.204, 208.211 and 208.216 have been approved by the Office of Management and Budget under number 3024-0001.

This amendment is issued by the undersigned pursuant to delegation of authority from the Board to the

Secretary in 14 CFR 385.24(b). (Sec. 204 of the Federal Aviation Act of 1958, as amended, 72 Stat. 743; 49 U.S.C. 1324).

By the Civil Aeronautics Board.

Phyllis T. Kaylor,

Secretary.

[FR Doc. 81-24886 Filed 8-25-81; 8:45 am]

BILLING CODE 6320-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 7

[T.D. 7758]

Income Tax; Taxable Years Beginning After December 31, 1953 and Temporary Income Tax Regulations Under the Tax Reform Act of 1976; Election To Treat Outdoor Advertising Displays as Real Property; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final rule.

SUMMARY: This document corrects a typographical error in the publication of Treasury decision 7758 relating to the election to treat outdoor advertising displays as real property.

EFFECTIVE DATE: This correction is effective as of the same date as Treasury decision 7758, which is taxable years beginning after December 31, 1970.

FOR FURTHER INFORMATION CONTACT: Douglas W. Charnas 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, 202-566-3297.

SUPPLEMENTARY INFORMATION:

Background

On January 22, 1981, the Federal Register published Treasury decision 7758 (46 FR 6924). That Treasury decision adopted final regulations under section 1033 of the Internal Revenue Code of 1954, relating to the making of an election to treat property that constitutes certain outdoor advertising displays as real property for income tax purposes.

Need for Correction

A typographical error was made in the instructions to paragraph 5 as set forth

in the full text of the Treasury decision. This document corrects this error by changing "Paragraph (c)(6)" to "Paragraph (c)(5)".

Drafting Information

The principal author of this correction is Douglas W. Charnas of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service.

Correction of Treasury Decision

Accordingly, FR Doc. 81-2305 (46 FR 6924) is corrected as follows:

In Par. 5 on page 6926 "Paragraph (c)(6)" is changed to "Paragraph (c)(5)".

David E. Dickinson,

Director, Legislation and Regulations Division.

[FR Doc. 81-24005 Filed 8-25-81; 8:45 am]

BILLING CODE 4830-01-M

26 CFR Part 15a

[T.D. 7768]

Temporary Income Tax Regulations; Installment Sales—General Rules; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations; correction.

SUMMARY: This document corrects a technical error in the publication of temporary regulations (Treasury Decision 7768) relating to the general rules for reporting gains from installment sales that were published at 46 FR 10708, February 4, 1981. The text of those temporary regulations also served as the text for a notice of proposed rulemaking.

FOR FURTHER INFORMATION CONTACT: Phoebe A. Mix 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, 202-566-3297, not a toll-free call.

SUPPLEMENTARY INFORMATION:

Background

On February 4, 1981, the Federal Register published Treasury Decision 7768 (46 FR 10708) which prescribed temporary regulations relating to general rules for reporting gains from installment sales. The text of the temporary regulations also served as the text of the proposed regulations under 26 CFR Part 1 (46 FR 10749).

Need for Correction

Treasury Decision 7768 must be corrected to add the part heading and a

table of contents for Part 15a (Temporary Income Tax Regulations Under the Installment Sales Revision Act).

Drafting Information

The principal author of this correction notice is Phoebe A. Mix of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service.

Correction of Treasury Decision

Accordingly, FR Doc. 81-4141 (46 FR 10708) is corrected as follows:

1. On page 10709, in the second column, the amendatory language in the paragraph titled *Proposed amendments to the regulations* is removed and replaced with the following new amendatory language, part heading, table of contents, and authority cite:

Amendments to the Regulations

A new part, Part 15a, is added in the appropriate place to Title 26 of the Code of Federal Regulations:

PART 15a—TEMPORARY INCOME TAX REGULATIONS UNDER THE INSTALLMENT SALES REVISION ACT

Sec.

15a.453-0 Taxable years affected.

15a.453-1 Installment method reporting for sales of real property and casual sales of personal property.

15a.453-2 Installment obligations received as liquidating distribution. [Reserved]

Authority: Sections 453 and 7805 of the Internal Revenue Code of 1954 (94 Stat. 2251, 68A Stat. 917; 26 U.S.C. 453 (i), 7805).

§§ 15a.453-0, 15a.453-1 [Corrected]

2. On page 10709, correct "§ 15A.453-0" to read "§ 15a.453-0" and correct "§ 15A.453-1" to read "§ 15a.453-1" where ever they appear.

§ 15a.453-2 [Corrected]

3. On page 10710, column two, correct "§ 15A.453-2" to read "§ 15a.453-2."

David E. Dickinson,

Director, Legislation and Regulations Division.

[FR Doc. 81-24025 Filed 8-25-81; 8:45 am]

BILLING CODE 4830-01-M

26 CFR Part 20

[T.D. 7786]

Special Use Valuation of Certain Farm and Closely Held Business Real Property for Estate Tax Purposes

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final rule.

SUMMARY: This document modifies portions of the existing regulations relating to special use valuation of farms and closely held business real estate for Federal estate tax purposes. The document removes certain restrictive provisions from the regulations and affects estates consisting largely of farm and other closely held business interests and heirs receiving such property from the estates.

DATES: The regulations are effective for estates of decedents dying after December 31, 1976.

FOR FURTHER INFORMATION CONTACT:

Fred E. Grundeman of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attention: CC:LR:T 202-566-3287, not a toll-free number.

SUPPLEMENTARY INFORMATION:

Background

The regulations at § 20.2032A-3(b)(1) require (1) that a qualified heir receive or acquire a "present interest" in property before it may be considered qualified real property, and (2) that the decedent have an equity interest in the operation of the farm or other business.

It has been concluded that the present interest requirement should not apply if all the potential beneficiaries and remaindermen of a discretionary trust are members of the decedent's family and, therefore, would have been qualified heirs if the property passed to them directly. It has also been determined that the equity interest requirement may be satisfied by either the decedent or a member of the decedent's family. Thus, a passive rental of a farm by a decedent to a member of the decedent's family should not disqualify the property from special use valuation.

The purpose of this regulation is to implement these decisions.

Because this regulation is liberalizing in nature, it is found unnecessary to issue this Treasury decision with notice and public procedure. At a future date the regulations will be revised to provide guidance where the parties involved include persons other than qualified heirs and members of the decedent's family.

Regulatory Flexibility Act

The Internal Revenue Service has concluded that this Treasury decision is liberalizing in nature and publishable without public hearing and comment and, therefore, the notice and public procedure requirements of 5 U.S.C. 553

do not apply. Accordingly, these regulations do not constitute regulations subject to the Regulatory Flexibility Act [5 U.S.C. chapter 6].

Drafting Information

The principal author of these regulations is Fred E. Grundeman 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 the Treasury Department participated in developing the regulations, both on matters of substance and style.

Adoption of Amendments to the Regulations

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

Accordingly, 26 CFR Part 20 is amended as follows:

§ 20.2032A-3 [Amended]

Paragraph 1. Section 20.2032A-3(b)(1) is revised by removing the third sentence; by inserting the phrase "to a party other than a member of the decedent's family" immediately after the word "property" in the ninth sentence; and by inserting the phrase "or a member of the decedent's family" immediately after the word "decedent" in the tenth sentence.

§ 20.2032A-8 [Amended]

Par. 2. Section 20.2032A-8(a)(2) is revised by removing the last 2 sentences and inserting in lieu thereof the following.

* * * Where successive interests in specially valued property are created, remainder interests are treated as being received by qualified heirs only if such remainder interests are not contingent upon surviving a nonfamily member or are not subject to divestment in favor of a nonfamily member.

Because this regulation is liberalizing in nature 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].

Roscoe L. Egger, Jr.,

Commissioner of Internal Revenue.

Approved: July 7, 1981.

John E. Chapoton,

Assistant Secretary of the Treasury.

[FR Doc. 81-24652 Filed 8-25-81; 8:45 am]

BILLING CODE 4830-01-M

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

29 CFR Part 1601

Procedural Regulations on Filing and Deferral of Charges of Discrimination

AGENCY: Equal Employment Opportunity Commission.

ACTION: Final rule.

SUMMARY: The Equal Employment Opportunity Commission published an interim revision to its procedural regulation on the filing and deferral of charges of discrimination on December 9, 1980 (45 FR 81039). After consideration of all submitted comments and with appropriate modifications, the interim revision is republished in final form.

EFFECTIVE DATE: These regulations are effective August 26, 1981.

FOR FURTHER INFORMATION CONTACT:

Anthony J. De Marco, Acting Associate General Counsel (tele: 202-634-6595) or Thomas J. Schlageter (tele: 202-653-5490), Legal Counsel Division, EEOC, 2401 E Street, N.W., Washington, D.C. 20506.

SUPPLEMENTARY INFORMATION: On December 9, 1980, the Equal Employment Opportunity Commission published a revision to its Title VII procedural regulation on filing and deferral located at 29 CFR 1601.13 (1979) (45 FR 81039, December 9, 1980). Although the revised regulation was effective immediately on an interim basis, comments were requested for consideration prior to republication of the revised regulation in final form.

The interim regulation was necessitated by the partial invalidation of former § 1601.13 by the Supreme Court in *Mohasco Corp. v. Silver*, 447 U.S. 807 (1980). The interim regulation provided that a deferred charge could not be filed with EEOC until after the expiration of the statutory deferral period unless there was an earlier termination of state proceedings or a waiver of the right to exclusive processing by the state. The interim regulation also provided, in reliance upon the language of *Mohasco* and *Oscar Mayer & Co. v. Evans*, 441 U.S. 750 (1979), that charges which arise in deferral jurisdictions and which are apparently untimely under state or local statutes of limitations may still be timely filed with the EEOC within 300 days after the date of the alleged violation. The remaining subsections were rearrangements, clarifications and editorial changes to the prior regulation. The Commission received 12 comments and carefully considered each one. The

major suggestions and objections are discussed below.

Several correspondents objected to revised subsection (a)(3) which provides that an apparently untimely state or local charge may be a timely federal charge if filed with EEOC within 300 days of the alleged violation. It is argued that this provision is not supported by *Mohasco* or *Oscar Mayer*, that it ignores caselaw to the contrary, that it encourages the bypassing of 706 agencies and that it fortuitously and unfairly confers upon persons in deferral jurisdictions a longer filing period than persons in nondeferral jurisdictions. After further consideration, the Commission has decided that interim (a)(3) correctly states the law.

In *Mohasco*, the Supreme Court rejected the Eighth Circuit's holding in *Olson v. Rembrandt Printing Co.*, 511 F.2d 1228 (8th Cir. 1975). The Eighth Circuit had held that a charging party must file with a 706 Agency within 180 days or within the state or local statute of limitations, whichever is longer, in order to receive the benefit of the 300 day federal filing period. The Supreme Court stated that Congress did not, in section 706(e), require that a charge be filed with a 706 Agency within any specific time after the alleged violation as a condition to invoking the 300-day limitations period for filing with EEOC in deferral jurisdictions and that courts should not read into that section a time limitation which Congress had not seen fit to include. *Mohasco Corp. v. Silver*, 447 U.S. 807, 814 n.16, 816 n.19 (1980). The Court at footnote 16 also rejected the First Circuit's holding in *Ciccone v. Textron, Inc.*, 616 F.2d 1216 (1st Cir. 1980) for employing the same approach under similar provisions in the Age Discrimination in Employment Act, 29 U.S.C. 621-634. In *Oscar Mayer*, the Court construed similar provisions in the Age Discrimination in Employment Act and approved the federal filing of an untimely state charge (the state charge was not filed within the 120 day state limit or within 180 days of the alleged violation). The court held that state or local limitations periods could not govern the efficacy of the federal remedy. *Id.* at 762. The court refused to attribute to Congress the intent to incorporate state and local statutes of limitations by implication or to consign federal lawsuits to the vagaries of diverse state limitations statutes. *Id.* at 763. *Mohasco* and *Oscar Mayer* indicate that complainants in deferral jurisdictions are entitled to the extended 300 day federal filing period even if they do not timely file with an appropriate 706 Agency.