which the amendment applies commences January 13, 1983.

FOR FURTHER INFORMATION CONTACT: Gilbert T. Schwartz, Associate General Counsel (202/452-3625), Paul S. Pilecki, Senior Attorney (202/452-3281) or Beverly A. Belcamino, Legal Assistant (202/452-3623), Legal Division, Board of Governors of the Federal Reserve System, Washington, D.C. 20551.

SUPPLEMENTARY INFORMATION: The Monetary Control Act of 1980 (Title I of Pub. L. 96-221) ("MCA") requires each depository institution to maintain with the Federal Reserve System reserves against its transaction accounts and nonpersonal time deposits, as prescribed by Board regulations. The initial reserve requirements imposed under the MCA were set at 3 per cent for each depository institution's transaction accounts of $25 million or less and at 12 per cent on transaction accounts above $25 million, which the Board is authorized to vary between 8 and 14 per cent. The MCA further provides that the Board shall issue a regulation before December 31, of each year, beginning in 1981, adjusting for the next calendar year the total dollar amount of the transaction account tranche against which reserves must be maintained at a ratio of 3 per cent. The increase in the tranche is to be 80 per cent of the percentage increase in total transaction accounts for all depository institutions determined as of June 30 of each year.

At present, the amount of the low reserve tranche is $26 million. The growth in the total net transaction accounts of all depository institutions from June 30, 1981, to June 30, 1982, was 1.63 per cent. In accordance with these provisions of the MCA, the Board is amending Regulation D to increase the amount of the low reserve tranche for transaction accounts for 1983 to $26.3 million.

The provisions of 5 U.S.C. 553(b) relating to notice and public participation have not been followed in connection with the adoption of this amendment because the amendment involves an adjustment prescribed by statute. Thus, the Board believes that notice and public participation is unnecessary and contrary to the public interest.

List of Subjects in 12 CFR Part 204

Banks, banking, Currency, Federal Reserve System, Penalties, Reporting requirements.

PART 204—[AMENDED]

Effective December 30, 1982, pursuant to the Board's authority under section 19 of the Federal Reserve Act, 12 U.S.C. 461 *et seq.*, § 204.9 of Regulation D (12 CFR Part 204) is amended by revising paragraph (a)(1) to read as follows:

§ 204.9 Reserve requirement ratios.

(a)(1) *Reserve percentages.* The following reserve ratios are prescribed for all depository institutions, Edge and Agreement Corporations and United States branches and agencies of foreign banks:

Category	Reserve requirement
Net transaction accounts:	
$0-$26.3 million	3% of amount.
Over $26.3 million	$789,000 plus 12% of amount over $26.3 million.
Nonpersonal time deposits:	
By original maturity (or notice period):	
Less than 3½ years (percent).	3
3½ years or more (percent).	0
Eurocurrency liabilities (percent)	3

* * * * *

By order of the Board of Governors, December 1, 1982.

William W. Wiles,

Secretary of the Board.

[FR Doc. 82-33316 Filed 12-7-82; 8:45 am]

BILLING CODE 6210-01-M

FEDERAL TRADE COMMISSION

16 CFR Part 13

[Docket C-3098]

Germaine Monteil Cosmetiques Corp.; Prohibited Trade Practices, and Affirmative Corrective Actions

AGENCY: Federal Trade Commission.

ACTION: Consent Order.

SUMMARY: In settlement of alleged violations of federal law prohibiting unfair acts and practices and unfair methods of competition, this consent agreement requires a New York City cosmetic manufacturer and seller to cease, among other things, attempting to fix and maintain the resale prices at which its products are advertised or sold, through coercion or otherwise. The firm is also prohibited from withholding any earned advertising credit or benefit from recalcitrant dealers; restricting the lawful use of its trademarks or brandnames; and seeking the identity of dealers who deviate from suggested resale prices. Additionally, for a two year period, the order precludes the dissemination of suggested resale prices unless accompanied by a statement advising that such prices are merely suggested; and requires the firm to mail a letter describing the provisions of the order to all present and future accounts.

DATE: Complaint and order issued Nov. 19, 1982.[1]

FOR FURTHER INFORMATION CONTACT: Jeffrey Klurfeld, San Francisco Regional Office, 9R, Federal Trade Commission, 450 Golden Gate Ave., San Francisco, CA 94102, (415) 556-1270.

SUPPLEMENTARY INFORMATION: On Monday, January 25, 1982, there was published in the **Federal Register**, 47 FR 3371, a proposed consent agreement with analysis In the Matter of Germaine Monteil Cosmetiques Corporation, a corporation, for the purpose of soliciting public comment. Interested parties were given sixty (60) days in which to submit comments, suggestions or objections regarding the proposed form of order.

No comments having been received, the Commission has ordered the issuance of the complaint in the form contemplated by the agreement, made its jurisdictional findings and entered a revised order to cease and desist, as set forth below, in disposition of this proceeding.

The prohibited trade practices and/or corrective actions, as codified under 16 CFR Part 13, are as follows: Subpart—Coercing and Intimidating: § 13.350 Customers or prospective customers. Subpart—Corrective Actions and/or Requirements: § 13.533 Corrective actions and/or requirements; § 13.533-20 Disclosures. Subpart—Cutting Off Supplies or Service: § 13.610 Cutting off supplies or service; § 13.655 Threatening disciplinary action or otherwise. Subpart—Maintaining Resale Prices: § 13.1140 Cutting off supplies; § 13.1145 Discrimination; § 13.1145-5 Against price cutters; § 13.1145-45 In favor of price maintainers; § 13.1155 Price schedules and announcements; § 13.1160 Refusal to sell; § 13.1165 Systems of espionage; § 13.1165-80 Requiring information of price cutting; § 13.1165-90 Spying on and reporting price cutters, in general.

List of Subjects in 16 CFR Part 13

Cosmetics, Trade practices.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45)

Carol M. Thomas,

Secretary.

[FR Doc. 82-33407 Filed 12-7-82; 8:45 am]

BILLING CODE 6750-01-M

[1] Copies of the Complaint and the Decision and Order filed with the original document.

16 CFR Part 13

[Docket C-1794]

Hercules Inc.; Prohibited Trade Practices, and Affirmative Corrective Actions

AGENCY: Federal Trade Commission.

ACTION: Modifying Order.

SUMMARY: This order reopens the proceeding and modifies the Commission's order issued on Sept. 23, 1970 (35 FR 16366); *modified* April 8, 1982 (47 FR 17472), by deleting Paragraphs II, V, and VII from the order. The deletion of these Paragraphs allows the company to acquire stocks, share capital or assets of Columbian Rope Company without prior Commission approval, and repeals provisions requiring the company to notify the Commission of any change in the corporate respondent or furnish compliance reports upon request.

DATES: Consent Order issued Sept. 23, 1970. Modifying Order issued Nov. 8, 1982.

FOR FURTHER INFORMATION CONTACT: FTC/CC, Elliot Feinberg, Washington, D.C. 20580, (202) 376-2863.

SUPPLEMENTARY INFORMATION: In the Matter of Hercules Incorporated, a corporation. Codification appearing at 35 FR 16366 remains unchanged.

List of Subjects in 16 CFR Part 13

Rope, Synthetic fiber.

(Sec. 6, 38 Stat. 721; 15 US.C. 46. Interprets or applies sec. 7, 38 Stat. 731, as amended; 15 U.S.C. 18)

In the matter of Hercules Inc., a corporation; Docket No. C-1794; order reopening proceeding and modifying order.

By petition filed June 24, 1982, respondent Hercules Incorporated ("Hercules") requests, pursuant to Section 5(b) of the Federal Trade Commission Act (15 U.S.C. 45(b)), that Paragraph II of the Commission's Order issued in this matter on September 23, 1970, be modified so that Hercules no longer requires the Commission's prior approval to acquire, directly or indirectly, the whole or any part of the stock, share capital or assets of Columbian Rope Company. Hercules also sought to delete the other Order provisions binding Hercules, Paragraph VII, which requires notice of changes in corporate organization and Paragraph V, which requires compliance reports when requested by the Commission.

Pursuant to § 2.51 of the Commission's Rules of Practice and Procedure, the petition was placed on the public record for thirty days. No comments were received.

The Commission has determined that order provisions requiring prior Commission approval of future acquisitions generally should not have terms exceeding ten years. In most cases, the Commission believes that such prior approval provisions will have served their remedial and deterrent purposes after ten years and that findings upon which such provisions are based should not be presumed to continue to exist for a longer period of time. The Commission has reviewed respondent's petition as well as supplemental information and has concluded that the order has served its law enforcement and remedial goals.

Therefore, upon consideration of the petition and its supporting materials the Commission, in the exercise of its discretion, finds that elimination of Paragraphs II, V, and VII is in the public interest.

Accordingly, it is ordered, that the proceeding be, and it hereby is, reopened for the purpose of modifying the Order entered therein;

It is further ordered, that the Paragraphs II, V, and VII shall terminate upon service of this order.

By direction of the Commission.

Issued: November 8, 1982.

Carol M. Thomas,

Secretary.

[FR Doc. 82-33408 Filed 12-7-82; 8:45 am]

BILLING CODE 6750-01-M

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 200

[Release No. 33-6439, 34-19280, 35-22745, 39-778, IC-12855, and IA-831]

Revision of Fee Schedule for Records Services

AGENCY: Securities and Exchange Commission.

ACTION: Final rule

SUMMARY: The Commission is publishing a revision to the fees charged for "priority" records service, in accordance with increases in the rates charged by Disclosure, Inc., 5161 River Road, Bethesda, Maryland 20016, pursuant to the terms of their contract with the Commission. The schedule of fees charged for records services originally was published January 26, 1981 [46 FR 7951].

EFFECTIVE DATE: December 8, 1982.

FOR FURTHER INFORMATION CONTACT: Wilson Butler, Director, Office of Applications and Reports Services, Securities and Exchange Commission, Washington, D.C. 20549, [202] 272-7216.

List of Subjects in 17 CFR Part 200

Administrative practice and procedure, Freedom of Information, Privacy, Securities.

Text of Amendment

Accordingly 17 CFR Part 200 is amended as follows:

PART 200—ORGANIZATION; CONDUCT AND ETHICS; AND INFORMATION AND REQUESTS

1. By amending § 200.80e by revising the paragraph headed *Priority Service* as follows:

§ 200.80e Appendix E—Schedule of fees for records services.

* * * * *

Priority Service.—Hard (facsimile) copies of originals or microfiche or other hand copies received by the Contractor by the close of the business day will be shipped by the close of business of the following day exclusive of weekends or holidays—each page $0.37; Minimum charge per document for priority service—$5.00. (Delivery costs and sales tax, where applicable, are additional).

* * * * *

The Commission finds that this revision pertains only to procedural matters and updates certain information contained in the present rule; it is therefore not subject to the provisions of the Administrative Procedure Act, 5 U.S.C. 55 *et seq.*, requiring advance notice and opportunity for comment. Accordingly, it is effective upon publication in the **Federal Register.**

(80 Stat. 383, as amended, 31 Stat. 54, secs. 19, 23, 48 Stat. 85, 901, as amended, secs. 20, 49 Stat. 833, sec. 319, 53 Stat. 1173, secs 38, 211, 54 Stat. 841, 855; 5 U.S.C. 552, 15 U.S.C. 77s, 78w, 79t, 77sss, 80a-37, 80b-11)

By the Commission.

Dated: November 30, 1982.

George A. Fitzsimmons,

Secretary.

[FR Doc. 82-33314 Filed 12-7-82; 8:45 am]

BILLING CODE 8010-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Social Security Administration

20 CFR Part 416

[Regulations No. 16]

Supplemental Security Income for the Aged, Blind, and Disabled; Burial Spaces and Certain Funds Set Aside for Burial Expenses

AGENCY: Social Security Administration, HHS.

ACTION: Interim rule with request for comments.

SUMMARY: On August 17, 1982, the Department of Health and Human Services published an interim rule in the **Federal Register** (47 FR 35948) to amend its definition of resources under the Supplemental Security Income (SSI) program to specify that burial plots and other repositories for the remains of the deceased or prepaid burial contracts are not resources for purposes of determining eligibility for SSI. On September 3, 1982, Pub. L. 97–248 (the Tax Equity and Fiscal Responsibility Act of 1982) was enacted. Section 185 of the law amends section 1613 of the Social Security Act (the Act) to provide for an exclusion from resources of burial spaces and certain funds set aside for burial expenses. These interim rules are replacing the rules that were published August 17, 1982.

DATES: These regulations are effective on an interim basis beginning November 1, 1982. The amendment to § 416.1201(a) which was effective August 17, 1982, is removed effective November 1, 1982. We are inviting public comments on the new interim rule. If we receive your comments no later than February 7, 1983, they will be considered in developing the final regulations.

ADDRESSES: Comments should be submitted in writing to the Commissioner of Social Security, Department of Health and Human Services, P.O. Box 1585, Baltimore, Md. 21203, or delivered to the Office of Regulations, Social Security Administration, 3–A–3 Operations Building, 6401 Security Boulevard, Baltimore, Maryland 21235 between 8:00 a.m. and 4:30 p.m. on regular business days. Comments received may be inspected during these same hours by making arrangements with the contact person shown below.

FOR FURTHER INFORMATION CONTACT: Henry D. Lerner, Legal Assistant, Office of Regulations, Social Security Administration, 6401 Security Boulevard, Baltimore, Maryland 21235, telephone (301) 594–7414.

SUPPLEMENTARY INFORMATION: Section 185 of Pub. L. 97–248 (the Tax Equity and Fiscal Responsibility Act of 1982), which was enacted September 3, 1982, amends section 1613 of the Act. This change provides for the exclusion of any burial space held for the purpose of providing a place for the burial of the individual, his or her spouse, and members of the individual's immediate family. The Secretary of Health and Human Services (the Secretary) is authorized to prescribe limits on the size and value of the burial spaces that are excluded. The amendment also provides for the exclusion of up to $1,500 each for an individual and spouse held in separately identifiable burial funds. However, the amount excluded as a burial fund must be reduced by the face value ($1,500 or less) of life insurance policies with cash surrender value which was excluded from resources and any amount held in an irrevocable trust or other irrevocable arrangement available to meet the burial needs of the individual or spouse. Thus, the exclusion of burial funds gives SSI recipients an alternative to life insurance (with a face value of $1,500 or less) and irrevocable burial plans for providing for their burial expenses without affecting their SSI eligibility. The provision also stipulates that future SSI benefits will be reduced by any amounts of the excluded burial funds used for purposes other than those for which they were set aside. The Secretary is authorized to exclude from income and resources increases in the value of excluded burial funds which result from accrual of interest or from appreciation in the value of burial arrangements. These provisions are effective November 1, 1982.

For the burial space exclusion we have defined the term "immediate family" which was not defined in the statute to mean an individual's minor and adult children, adopted children, step-children, brothers, sisters, parents, adoptive parents, and the spouses of those individuals.

"Immediate family" is being defined in such a way as to allow for the exclusion of family burial plots, which are customary in rural areas, whereby family members have, for generations, been buried in a family plot but the title to the plot is held by only one member of the family. It is our intent not to require individuals to sell part of their family plots. In fact, these plots may not be individually marketable, even when they are located in a commercial cemetery.

Although the new legislation states that the Secretary is authorized to prescribe limits on the size and value of burial spaces, we are not setting limits for the burial space exclusion at this time because we believe the definintion of burial spaces is sufficiently restrictive to prevent abuse. Further, we have no empirical data at this time to support a specific size or value as reasonable. Additionally, values of burial spaces vary greatly depending upon the part of the country where the space is located and the type of space involved. The size of burial spaces also varies depending upon the type of burial space involved. We may set a size or value limit at a later date if experience indicates a limit is appropriate.

The term "burial funds" is not defined in the statute. We have defined "burial funds" to mean a revocable burial contract, burial trust, or other burial arrangement or any other separately identifiable fund which is clearly designated as set aside for burial expenses.

Where the amount set aside in a separately identifiable burial fund (exclusive of interest or appreciated value which occurred beginning November 1, 1982, or the date of first SSI eligibility, whichever is later) exceeds the amount that can be excluded, the excess will be counted toward the statutory resource limit as described in section 1611(a)(1)(B) of the Act ($1,500 for an individual and $2,250 for a couple).

Funds in an irrevocable arrangement which are available for burial are funds which are held in an irrevocable burial contract, an irrevocable burial trust, or an amount in an irrevocable trust which is specifically identified as available for burial expenses.

Comments on Prior Interim Rule Published August 17, 1982

Since section 185 of Pub. L. 97–248 is effective on November 1, 1982, the prior interim rule on burial plots will not be effective after October 31, 1982, because that rule is inconsistent with the new statute. Therefore, the comments we received on the prior interim rule will not be evaluated in connection with the prior interim rule at this time. However, to the extent appropriate we will consider all comments on both interim rules dealing with burial plots when the current interim rule is published as a final regulation.

Use of Interim Regulations

These interim regulations are effective November 1, 1982, the effective date of section 185 of Pub. L. 97–248. Because the legislation was not signed into law until September 3, 1982, it was not feasible to issue these regulations under a Notice of Proposed Rule Making as this would delay issuance of final regulations until well past November 1, 1982. These regulations are needed immediately to carry out the legislative mandate of the amendments to sections 1613(a)(2) and 1613(d) enacted in Pub. L. 97-248 which exclude from resources burial spaces and certain funds set aside for burial expenses. It would be contrary to the public interest to delay implementation of these provisions until final regulations are issued because these provisions allow new exclusions from resources for purposes of the SSI program.

Accordingly, we believe that under 5 U.S.C. 553(b)(B) good cause exists for waiver of Notice of Proposed Rule Making since issuance of proposed regulations would be impracticable and contrary to the public interest.

While the Notice of Proposed Rule Making is being waived we are interested in comments. We will review any comments received, and where appropriate consider the comments in preparation of the final rules.

Executive Order 12291

These regulations have been reviewed under Executive Order 12291 and do not meet any of the criteria for a major regulation. Based on the best available information, Federal program costs would be $1 million for FY 1983, $2 million for FY 1984, and $3 million for FY 1985. Therefore, a regulatory impact analysis is not required.

Paperwork Reduction Act

These regulations impose no additional reporting or recordkeeping requirements requiring OMB clearance.

Regulatory Flexibility Act

We certify that these regulations do not have a significant economic impact on a substantial number of small entities because these rules affect only individuals and States. Therefore, a regulatory flexibility analysis as provided in Pub. L. 96-354, the Regulatory Flexibility Act, is not required.

(Catalog of Federal Domestic Assistance Program No. 13.807, Supplemental Security Income program)

List of Subjects in 20 CFR Part 416

Administrative practice and procedure, Aged, Blind, Disabled, Public assistance programs, Supplemental Security Income (SSI).

Dated: November 10, 1982.

John A. Svahn,
Commissioner of Social Security.

Approved: November 19, 1982.

Richard S. Schweiker,
Secretary of Health and Human Services.

PART 416—[AMENDED]

Subpart K—[Amended]

Subpart K of Part 416 of Chapter III of Title 20 of the Code of Federal Regulations is amended as follows:

1. The authority citation for Subpart K of Part 416 reads as follows:

Authority: Secs. 1102, 1611, 1612, 1613, 1614, and 1631, of the Social Security Act, as amended; sec. 211 of Pub. L. 93-66; 49 Stat. 647, as amended, 86 Stat. 1468, 86 Stat. 1470, 86 Stat. 1471, 86 Stat. 1475, 87 Stat. 154, (42 U.S.C. 1302, 1382, 1382a, 1382b, 1382c, and 1383).

2. Section 416.1124 is amended by adding paragraph (c)(12) to read as follows:

§ 416.1124 Unearned income we do not count.

* * * * *

(c) *Other unearned income we do not count.* We do not count as unearned income—* * *

(12) Any interest earned on excluded burial funds and any appreciation in the value of an excluded burial arrangement which are left to accumulate and become a part of the separately identifiable burial fund. (See § 416.1231 for an explanation of the exclusion of burial assets.) This exclusion from income applies to interest earned on burial funds or appreciation in value of excluded burial arrangements which occur beginning November 1, 1982, or the date you first become eligible for SSI benefits, if later.

Subpart L—[Amended]

Subpart L of Part 416 of Chapter III of Title 20 of the Code of Federal Regulations is amended to read as follows:

3. The authority citation for Subpart L of Part 416 reads as follows:

Authority: Secs. 1102, 1601, 1602, 1611, 1612, 1613, 1614(f) and 1631(d) of the Social Security Act, as amended; 49 Stat. 647, as amended; 86 Stat. 1465, 1466, 1468, 1470, 1473; 42 U.S.C. 1302, 1381, 1381a, 1382, 1382a, 1382b, 1382c(f) and 1383(d).

§ 416.1201 [Amended]

4. Section 416.1201(a) is amended by removing the sentences at the end of the existing section which begins "Whether or not they can be liquidated, the following are not resources: (1) * * *" and ends "other final arrangements".

5. Section 416.1210 is amended by adding paragraph (l) to read as follows:

§ 416.1210 Exclusions from resources; general.

In determining the resources of an individual (and spouse, if any) the following items shall be excluded:

* * * * *

(l) Burial spaces and certain funds up to $1,500 for burial expenses as provided in § 416.1231.

6. Section 416.1231 is added to read as follows:

§ 416.1231 Burial spaces and certain funds set aside for burial expenses.

(a) *Burial spaces*—(1) *General.* In determining the resources of an individual, the value of burial spaces for the individual, the individual's spouse or any member of the individual's immediate family will be excluded from resources.

(2) *Burial spaces defined.* For purposes of this section "burial spaces" means conventional gravesites, crypts, mausoleums, urns, and other repositories which are customarily and traditionally used for the remains of deceased persons.

(3) *Immediate family defined.* For purposes of this section "immediate family" means an individual's minor and adult children, including adopted children and step-children; an individual's brothers, sisters, parents, adoptive parents, and the spouses of those individuals. Neither dependency nor living-in-the-same-household will be a factor in determining whether a person is an immediate family member.

(b) *Funds set aside for burial expenses*—(1) *Exclusion.* In determining the resources of an individual (and spouse, if any) there shall be excluded an amount not in excess of $1,500 each of funds specifically set aside for the burial arrangements of the individual or the individual's spouse. This exclusion applies if the inclusion of any portion of such amount would cause the resources of the individual (or spouse, if any) to exceed the limits specified in 416.1205. This exclusive is in addition to the burial space exclusion. Funds set aside for burial expenses must be kept separate from other resources not set aside for burial. If such funds are mixed with other resources not intended for burial, the exclusion will not apply to any portion of the funds. Burial funds mixed with other resources will be treated as nonexcluded resources.

(2) *Burial funds defined.* For purposes of this section "burial funds" means a

revocable burial contract, burial trust, or other burial arrangement or any other separately identifiable fund which is clearly designated as set aside for the individual's (or spouse's, if any) burial expenses.

(3) *Reductions.* The $1,500 exclusion must be reduced by:

(i) the face value of insurance policies on the life of an individual owned by the individual or spouse (if any) if the cash surrender value of those policies has been excluded from resources as provided in § 416.1230; and

(ii) amounts in an irrevocable trust (or other irrevocable arrangement) available to meet the burial expenses.

(4) *Irrevocable trust or other irrevocable arrangement.* Funds in an irrevocable trust or other irrevocable arrangement which are available for burial are funds which are held in an irrevocable burial contract, an irrevocable burial trust, or an amount in an irrevocable trust which is specifically identified as available for burial expenses.

(5) *Increase in value of burial funds.* Interest earned on excluded burial funds and appreciation on the value of excluded burial arrangements which occur beginning November 1, 1982, or the date of first SSI eligibility whichever is later, are excluded from resources if left to accumulate and become a part of the separately identifiable burial fund.

(6) *Burial funds used for some other purpose.* Funds or interest earned on funds and appreciation in the value of burial arrangements which have been excluded from resources because they are burial funds must be used solely for that purpose. If any excluded funds, interest or appreciated value set aside for burial expenses are used for a purpose other than the burial arrangements of the individual or the individual's spouse for whom the funds were set aside, future SSI benefits of the individual (or the individual and eligible spouse) will be reduced by an amount equal to the amount of burial funds, interest or appreciated value used for another purpose.

[FR Doc. 82-33463 Filed 12-7-82; 8:45 am]
BILLING CODE 4190-11-M

ENVIRONMENTAL PROTECTION AGENCY

21 CFR Part 193

[FAP 1H5309/R120; PH-FRL-2260-6]

Tolerances for Pesticides in Food; 2,2-Dichlorovinyl Dimethyl Phosphate

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule

SUMMARY: This rule establishes a food additive regulation for residues of 2,2-dichlorovinyl dimethyl phosphate, resulting from its application for insecticidal purposes, in or on dried figs at 0.5 part per million (ppm) when present therein as a result of application of the insecticide to growing fig trees. This regulation to establish the maximum permissible level for residues of the insecticide in or on dried figs was submitted pursuant to a petition by the Interregional Research Project No. 4 (IR-4).

EFFECTIVE DATE: December 8, 1982.

ADDRESS: Written objections may be submitted to the: Hearing Clerk (A-110), Environmental Protection Agency, Rm. 3708, 401 M St., SW., Washington, D.C. 20460.

FOR FURTHER INFORMATION CONTACT: Donald R. Stubbs, Emergency Response Section, Registration Division (TS-7), Office of Pesticide Programs, Environmental Protection Agency, Rm. 716B, CM #2, 1921 Jefferson Davis Highway, Arlington, VA 22202, (703-557-1192).

SUPPLEMENTARY INFORMATION: EPA issued a notice that published in the **Federal Register** of September 29, 1982 (47 FR 42805) that announced that Interregional Research Project No. 4 (IR-4), New Jersey Agricultural Experiment Station, P.O. Box 231, Rutgers University, New Brunswick, NJ 08903, had filed a food additive petition (FAP 1H5309) with the EPA. The petition proposed the establishment of a food additive regulation for residues of 2,2-dichlorovinyl dimethyl phosphate, resulting from its application for insecticidal purposes, in or on dried figs at 0.5 part per million (ppm) when present therein as a result of the application to growing fig trees.

No comments were received by the Agency in response to this notice of filing.

A related document (PP 1E2510/R477) establishing a tolerance in or on the raw agricultural commodity figs appears elsewhere in this issue of the **Federal Register.**

The data submitted in the petition and other relevant material have been evaluated and discussed in the notice of proposed rulemaking. The pesticide is considered useful for the purpose for which a tolerance is sought, and it is concluded that the pesticide may be safely used in the prescribed manner when such use is in accordance with the label and labeling registered pursuant to the Federal Insecticide, Fungicide, and Rodenticide Act, as amended (86 Stat. 973, 80 Stat. 751; 7 U.S.C. 136(a) *et seq.*). Therefore, 21 CFR Part 193 is amended as set forth below.

Any person adversely affected by this regulation may, within 30 days after publication of this notice in the **Federal Register,** file written objections with the Hearing Clerk, at the address given above. Such objections should be submitted in quintuplicate and specify the provisions of the regulation deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing and the grounds for objections. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought.

The Office of Management and Budget has exempted this rule from the requirements of section 3 of Executive Order 12291.

Pursuant to the requirements of the Regulatory Flexibility Act (Pub. L. 96-534, 94 Stat. 1164, 5 U.S.C. 601-612), the Administrator has determined that regulations establishing new food or feed additive levels, or conditions for safe use of additives, or raising such food or feed additive levels do not have a significant economic impact on a substantial number of small entities. A certification statement to this effect was published in the **Federal Register** of May 4, 1981 (46 FR 24945).

List of Subjects in 21 CFR Part 193

Food additives, Pesticides and pests.

(Sec. 409(c)(1), 72 Stat. 1786 (21 U.S.C. 348(c)(1)))

Dated: November 29, 1982.

Edwin L. Johnson,
Director, Office of Pesticide Programs.

PART 193—[AMENDED]

Therefore, 21 CFR 193.140 is revised to read as follows:

§ 193.140 2,2-Dichlorovinyl dimethyl phospate.

The food additive 2,2-dichlorovinyl dimethyl phosphate may be present as a residue, from application as an insecticide on packaged or bagged nonperishable process food (see: 170.3(j)), in an amount in such food not in excess of 0.5 part per million (ppm); or from application as an insecticide to growing fig trees, in an amount in dried figs not in excess of 0.5 ppm. To assure safe use of the insecticide, its label and labeling shall conform to the label and labeling registered by the U.S. Environmental Protection Agency and the usage employed shall conform with such label or labeling.

[FR Doc. 82-33398 Filed 12-7-82; 8:45 am]
BILLING CODE 6560-50-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 35

[T.D. 7860]

Temporary Employment Tax Regulations Under the Tax Equity and Fiscal Responsibility Act of 1982; Reporting by Certain Large Food or Beverage Establishments With Respect to Tips

AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations.

SUMMARY: This document provides temporary regulations relating to reporting by certain large food or beverage establishments with respect to tips. Changes to the applicable tax law were made by the Tax Equity and Fiscal Responsibility Act of 1982 (Pub. L. 97-248). These regulations affect employers at large food or beverage employees and provide them with guidance necessary to comply with the law. In addition, the text contained in the temporary regulations set forth in this document serves as the text of the proposed regulation cross-referenced in the notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register.**

DATES: The regulations apply to reporting by employers at large food or beverage establishments with respect to tips for calendar year 1983 and thereafter.

FOR FURTHER INFORMATION CONTACT: Linda M. Kroening 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

This document contains temporary regulations relating to reporting by certain large food or beverage establishments with respect to tips under section 6053 (c) of the Internal Revenue Code of 1954. This provision was added to the Code by section 314 of the Tax Equity and Fiscal Responsibility Act of 1982 (Pub. L. 97-248, 96 Stat. 603). There is need for immediate guidance relating to these provisions. The temporary regulations provided by this document will remain in effect until superseded by final regulations on this subject.

Explanation of Provisions

For calendar year 1983 and thereafter, the regulations require that an employer shall file a separate calendar year information return for each of the employer's large food or beverage establishments. The regulations describe the information required on the return. They provide that the return shall be filed on or before the last day of February of the year following the calendar year for which it is made. The form on which the return is to be made is Form 8027, with the transmittal form being Form 8027T.

For the first quarter of 1983, the regulations provide that information similar to that required for the calendar year information return shall be reported except that no tip allocations are required for the first quarter and the employer is required to report the name, identification number, wages paid to, and tips reported by each tipped employee at the large food or beverage establishment during the first quarter. Such information is needed to conduct the study of tip compliance mandated by section 314(c) of the Tax Equity and Fiscal Responsibility Act of 1982. Furthermore, the first quarter return was intended to alert employees and employers if the existing tip reporting level at an establishment would require tip allocations to be made under section 6053 (c). The return was intended to be made in early 1983 so that employees would be able to increase tip reporting compliance, where needed, in order to avoid tip allocations for the last three quarters of 1983. In order to derive the maximum benefit from the first quarter return the Service originally intended to require a separate filing of the return in June, 1983. However, due primarily to comments from the food and beverage industry that a June filing would be overly burdensome in light of the detailed information required, the regulations provide that the return for the first quarter of 1983 shall be separately stated on the 1983 calendar year return which is due on the last day of February, 1984. A separate filing of the first quarter return is therefore not required.

In lieu of the above described first quarter information return the Service is considering an abbreviated first quarter information return that would be filed in June 1983. Such abbreviated return would require only approximations of gross receipts, charge receipts, charged tips, tips reported by employees to employers, and the number of tipped employees. It is felt that a June filing of even approximate data would better facilitate the study of tip compliance and would provide more timely information for employees and employers than the later filing provided for in the regulations. Although this alternative would require employers to make an additional filing for 1983, the earlier filing would relieve employers of the burden of the more detailed reporting requirements as set forth in the statute and would also relieve employers of the burden of retaining detailed first quarter data throughout 1983. Due to the limited time in which a change could be made to require a June filing of the first quarter information return, there is need for immediate guidance from the food and beverage industry on the advantages and disadvantages of making such a change.

Section 6053(c) requires an employer to allocate as tips the excess of 8 percent of the gross receipts (other than nonallocable receipts) of a large food or beverage establishment for a payroll period over the aggregate amount of tips reported by employees to the employer under section 6053(a) of the Code for the payroll period. The law also requires that tip allocations be made pursuant to either a good faith agreement between the employer and employees or, in the absence of a good faith agreement, pursuant to the allocation method set forth in regulations. It provides further that an employer is not liable to any employee if any amount is incorrectly allocated provided such allocation was done in accordance with either a good faith agreement or the method set forth in the regulations.

The requirements of a good faith agreement are described in the regulations. The regulations also set forth the method of allocation to be used in the absence of a good faith agreement.

The regulations provide that an employer may apply to the district director of the district in which the employer's large food or beverage establishment is located to have the percentage of gross receipts required to be allocated under section 6053(c)(3) (A) and these regulations reduced from 8 percent (but not below 5 percent) to the percentage which the district director determines to be the best estimate of the actual percentage of gross receipts constituting tips. The regulations provide the time and manner for such application and the effective dates for a reduced percentage.

The regulations provide for the application of section 6053(c) to new