

(d) An alternative method of compliance or adjustment of the compliance time, which provides an acceptable level of safety, may be used when approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA, Transport Airplane Directorate. The request shall be forwarded through an FAA Principal Maintenance Inspector, who may concur or comment and then send it to the Manager, Seattle ACO.

(e) Special flight permits may be issued in accordance with FAR 21.197 and 21.199 to operate the airplane to a location where the requirements of this AD can be accomplished.

(f) The modifications shall be done in accordance with Boeing Service Bulletin 747-28-2184, dated February 14, 1991; Boeing Service Bulletin 747-28-2188, dated March 28, 1991; and Boeing Service Bulletin 747-28-2143, Revision 1, dated August 15, 1991, which includes the following list of effective pages:

Page Nos.	Revision level	Date
1, 3-8, 18-20, 33, 45-50, 54, 61-62, 64-67.	1.....	Aug. 15, 1991.
2, 9-17, 21-32, 34-44, 51-53, 55-60, 63.	(original).....	Dec. 20, 1990.

This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Boeing Commercial Airplane Group, P.O. Box 3707, Seattle, Washington, 98124. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington; or at the Office of the Federal Register, 1100 L Street NW., room 8401, Washington, DC.

(g) This amendment becomes effective on May 29, 1992.

Issued in Renton, Washington, on April 1, 1992.

David G. Hmiel,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 92-9623 Filed 4-23-92; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY

Customs Service

19 CFR Part 101

[T.D. 92-43]

Definition and Extension of Port Limits of Rio Grande City, TX

AGENCY: Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the

Customs Regulations pertaining to the field organization of Customs by defining and extending the geographical limits of the port of entry of Rio Grande City, Texas. The proposed change is being made as part of Customs continuing program to obtain more efficient use of its personnel, facilities, and resources and to provide better service to carriers, importers, and the general public.

EFFECTIVE DATE: May 26, 1992.

FOR FURTHER INFORMATION CONTACT: Linda Walfish, Office Of Inspection and Control (202-566-8648).

SUPPLEMENTARY INFORMATION:

Background

As part of a continuing program to obtain more efficient use of its personnel, facilities, and resources and to provide better service to carriers, importers, and the general public, Customs published a notice in the *Federal Register* on October 24, 1991 (56 FR 55102) proposing to amend § 101.3, Customs Regulations (19 CFR 101.3), by defining and extending the geographical limits of the port of entry of Rio Grande City, Texas. In the list of Customs regions, districts, and ports of entry set forth in § 101.3(b), Customs Regulations, Rio Grande City is listed as a port of entry in the Laredo, Texas, Customs District within the Southwest Region.

No comments were received from the public in response to the notice setting forth the proposal. Accordingly, Customs has determined to adopt the proposal as set forth in the notice. The list of Customs regions, districts, and ports of entry in § 101.3(b), Customs Regulations, is amended accordingly.

Limits of Port of Entry

The geographical limits of the port of entry of Rio Grande City are as follows: On the east, from a point-of-beginning on the United States-Mexico international boundary, directly north to the intersection of U.S. Highway 83 and FM (Farm to Market)-2221, north and then east on FM-2221 to FM-492, east on FM-492 to FM-681, and north on FM-681 to FM-1017; on the north, west on FM-1017 to the intersection of FM-1017 and FM-755 at the Village of La Gloria, south on FM-1017/755 and then west on FM-1017 to FM-2686, and west on FM-2686 to FM-649; on the west, south on FM-649 to U.S. Highway 83, and from the intersection of FM-649 and U.S. Highway 83 directly south to the United States-Mexico international boundary; on the

south, east along the United States-Mexico international boundary to the point-of-beginning.

Authority

This change is made under the authority of 5 U.S.C. 301 and 19 U.S.C. 2, 66 and 1624.

Regulatory Flexibility Act and Executive Order 12291

Although Customs solicited public comments, no notice of proposed rulemaking was required pursuant to 5 U.S.C. 553 because this matter relates to agency management and organization, and for the reason this document is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). In addition, because this document relates to agency management and organization, it is not subject to E.O. 12291.

Drafting Information

The principal author of this document was Francis W. Foote, Regulations and Disclosure Law Branch, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other offices participated in its development.

List of Subjects in 19 CFR Part 101

Customs duties and inspections, Exports, Imports, Organization and functions (Government agencies).

Amendment to the Regulations

Part 101, Customs Regulations (19 CFR part 101) is amended as set forth below:

PART 101—GENERAL PROVISIONS

1. The authority citation for part 101 continues to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 2, 66, 1202 (General Note 8, Harmonized Tariff Schedule of the United States), 1623, 1624.

§ 101.3 [Amended]

2. The list of Customs regions, districts, and ports of entry in § 101.3(b) is amended by adding the words "including the territory described in T.D. 92-43" before the period after "Rio Grande City" in the column headed "Ports of entry" in the Laredo, Texas, District of the Southwest Region.

Michael H. Lane,

Acting Commissioner of Customs.

Approved: March 31, 1992.

John P. Simpson,

Acting Assistant Secretary of the Treasury.

[FR Doc. 92-9630 Filed 4-23-92; 8:45 am]

BILLING CODE 4820-02-M

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of the Assistant Secretary for Public and Indian Housing

24 CFR Part 905

[Docket No. R-92-1535; FR-2984-C-03]

RIN 2577-AA92

Termination of Consolidated Supply Program; Correction

AGENCY: Office of the Assistant Secretary for Public and Indian Housing, HUD.

ACTION: Final rule; correction.

SUMMARY: On March 6, 1992 (57 FR 8065), the Department published in the Federal Register a final rule which terminated the Department's Consolidated Supply Program, codified at 24 CFR part 965, subpart G, and 24 CFR 905.175(f). The final rule also made conforming amendments to § 905.640(c) and § 968.240(c), which referenced to CSP. However, 24 CFR 905.640 was redesignated and revised as § 905.639 by a final rule published on February 14, 1992 (57 FR 5514, 5557). The purpose of this document is to correct this citation in the March 6, 1992 final rule.

EFFECTIVE DATE: April 6, 1992.

FOR FURTHER INFORMATION CONTACT: Willima C. Thorson, Director, Maintenance and Supply Division, Office of Construction, Rehabilitation and Maintenance, room 4124, Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410, telephone (202) 708-4703. Hearing- or speech-impaired individuals may call the TDD number for the Office of Public and Indian Housing, (202) 708-0850. (These are not toll-free numbers.)

Accordingly, the following correction is made to FR Doc. 92-5231, published on March 6, 1992 at 57 FR 8065:

PART 905—[AMENDED]

1. The authority citation for 24 CFR part 905 continues to read:

Authority: 42 U.S.C. 1473aa, 1437bb, 1437cc, 1437ee; 25 U.S.C. 450e(b); 42 U.S.C. 3535(d).

2. On page 8073, the amendatory instruction for item 3 in the second column and the regulatory text for § 905.640 at the top of the page in the third column is corrected to read as follows:

3. In § 905.639, paragraph (c) is revised to read as follows:

§ 905.639 Contracting requirements.

(c) *Sealed bid (formal advertising) requirements.* For each construction or equipment contract over \$25,000, the PHA shall conduct formal advertising as provided in § 905.175(c).

Dated: April 20, 1992.

Grady J. Norris,

Assistant General Counsel for Regulations.

[FR Doc. 92-9606 Filed 4-23-92; 8:45 am]

BILLING CODE 4210-33-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[T.D. 8414]

RIN 1545-AP63

Authority To Prescribe or Modify Seals

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the authority contained within section 7514 of the Internal Revenue Code (the "Code") to prescribe or modify seals of office for the district directors of internal revenue and other officers or employees of the Treasury Department to whom any of the functions of the Secretary of the Treasury are currently delegated. The amendment prescribes a seal of office for the District Director of Internal Revenue at Ft. Lauderdale, Fla.; Houston, Texas; Laguna Niguel, CA; Las Vegas, Nevada; Sacramento, CA; and San Jose Dist.; the Assistant Commissioner (International); the Director, Internal Revenue Service Center, Southwest Region, Ogden, Utah; the Director, Internal Revenue Service Detroit Computing Center, Detroit, Michigan; and the Director, Internal Revenue Compliance Center, Southwest Region, Austin, TX.

EFFECTIVE DATES: These regulations are effective on the following dates:

1. Section 301.7514-1(a)(2)(ii)—August 24, 1981 (District Director of Internal Revenue, Houston, Texas); March 3, 1985 (District Director of Internal Revenue, Reno, NV); and June 6, 1986 (District Director of Internal Revenue, Ft. Lauderdale, Fla.)

2. Sections 301.7514-1(a)(2)(iii) and (a)(2)(iv)—October 1, 1983.

3. Sections 301.7514-1(a)(2)(v) and (a)(2)(vi)—March 3, 1985.

4. Section 301.7514-1(a)(3)—February 27, 1986.

5. Section 301.7514-1(a)(5)(ii)—January 24, 1985.

6. Section 301.7514-1(a)(6)—October 1, 1988.

7. Section 301.7514-1(a)(7)—September 18, 1989.

FOR FURTHER INFORMATION CONTACT: Cheryl L. Oseekey of the Office of Assistant Chief Counsel (Income Tax and Accounting), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, Attention: CC:IT&A:07 (202-566-3388, not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

This document amends the Procedure and Administration Regulations (26 CFR 301) under section 7514 of the Code and is issued under the authority contained in section 7805 (68A Stat. 917; 26 U.S.C. 7805). Section 7514 was enacted by section 91 of the Technical Amendments Act of 1958 (Pub. L. 85-866, 72 Stat. 1667) and amended by section 1906(b)(13)(A),(M) of the Tax Reform Act of 1976 (Pub. L. 94-455, 90 Stat. 1834, 1835).

Explanation of Provisions

Section 7514 of the Code authorizes the Secretary of the Treasury to prescribe or modify seals of office for the district directors of internal revenue and other officers or employees of the Treasury Department to whom any of the functions of the Secretary of the Treasury are delegated. Seals have been previously prescribed by the Secretary, under this authority. This document contains amendments so that a seal of office is prescribed for each district director, officer, or employee of the Treasury Department currently authorized to affix a seal to those certain documents specified within section 7514. The amendments reflect additions, deletions, relocations, and changes in the name of offices that have occurred subsequent to the latest prior amendment of the regulations.

Special Analyses

It has been determined that these rules are not major rules as defined in Executive Order 12291. Therefore, a Regulatory Impact Analysis is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, these rules were

submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these amendments is Cheryl L. Oseekey of the Office of Assistant Chief Counsel (Income Tax and Accounting), Internal Revenue Service. Other personnel from the Internal Revenue Service and Treasury Department participated in developing the rules.

List of Subjects in 26 CFR Part 301

Administrative practice and procedure, Alimony, Bankruptcy, Child support, Continental shelf, Courts, Crime, Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Investigations, Law enforcement, Oil pollution, Penalties, Pensions, Reporting and recordkeeping requirements, Statistics, Taxes.

Adoption of Amendments to the Regulations

Accordingly, title 26, part 301 of the Code of Federal Regulations is amended as follows:

Paragraph 1. The authority citation for part 301 continues to read in part:

Authority: Sec. 7805, L.R.C. 1954; 68A Stat. 917; 26 U.S.C. 7805 * * *

Par. 2. Section 301.7514-1 is amended as follows:

1. Paragraph (a)(2)(ii) is amended by removing "District Director of Internal Revenue, Reno, Nev.", and by adding in the appropriate locations "District Director of Internal Revenue, Ft. Lauderdale, Fla.", and "District Director of Internal Revenue, Houston, Texas."

2. New paragraphs (a)(2)(iii) through (a)(2)(vi) are added to read as set forth below.

3. Paragraph (a)(3) is revised to read as set forth below.

4. Paragraph (a)(5)(ii) is amended by removing "Director, Internal Revenue Service Center, Western Region, Ogden, Utah." and by adding in the appropriate location "Director, Internal Revenue Service Center, Southwest Region, Ogden, Utah".

5. Paragraph (a)(6) is revised to read as set forth below.

6. A new paragraph (a)(7) is added to read as set forth below.

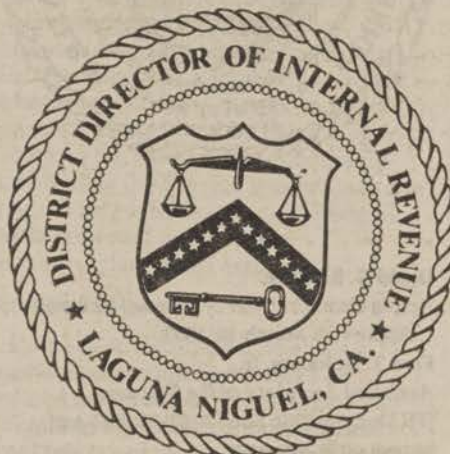
§ 301.7514-1 Seals of office.

(a) * * *

(2) * * *

(iii) There is hereby established an official seal in and for each of the offices of district director of internal revenue listed in paragraph (a)(2)(iv) of this section. The seal is described as follows,

and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DISTRICT DIRECTOR OF INTERNAL REVENUE" and in the lower part the location of the office for which the seal is established.



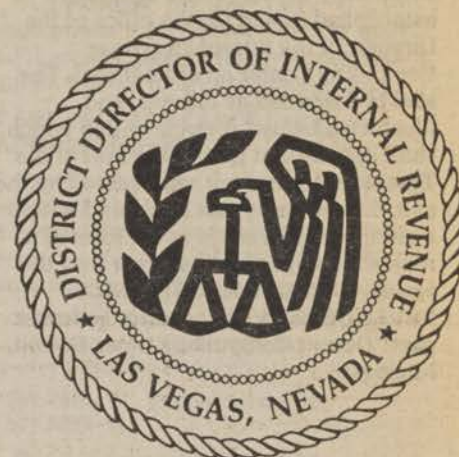
(iv) The offices of district director of internal revenue for which seals are established in paragraph (a)(2)(iii) of this section are as follows:

District Director of Internal Revenue, Laguna Niguel, CA.,

District Director of Internal Revenue, Sacramento, CA.,

District Director of Internal Revenue, San Jose Dist.

(v) There is hereby established an official seal in and for the office of district director of internal revenue listed in paragraph (a)(2)(vi) of this section. The seal is described as follows, and illustrated below: A circle within which shall appear the Internal Revenue emblem. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DISTRICT DIRECTOR OF INTERNAL REVENUE" and in the lower part the location of the office for which the seal is established.



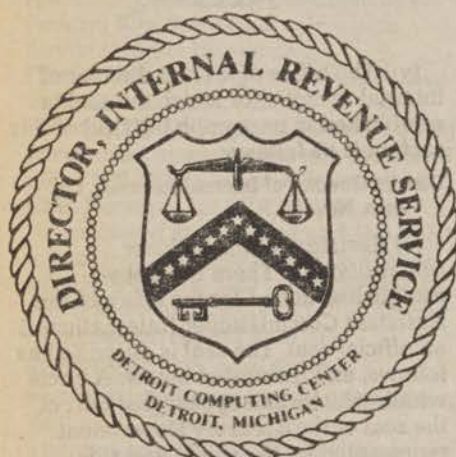
(vi) The office of district director of internal revenue for which the seal is established in paragraph (a)(2)(v) of this section is as follows:

District Director of Internal Revenue, Las Vegas, Nevada.

(3) *Assistant Commissioner (International).* There is hereby established in and for the office of the Assistant Commissioner (International) an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "ASSISTANT COMMISSIONER (INTERNATIONAL)" and in the lower part "Washington, D.C. Internal Revenue Service".



(6) *Director of Internal Revenue Computing Center.* There is hereby established in and for the office of the Director of the Internal Revenue Computing Center an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DIRECTOR, INTERNAL REVENUE SERVICE" and in the lower part "Detroit Computing Center Detroit, Michigan".



(7) *Director of Internal Revenue Compliance Center.* There is hereby established in and for the office of the Director of the Internal Revenue Compliance Center an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DIRECTOR, INTERNAL REVENUE COMPLIANCE CENTER" and in the lower part "Southwest Region Austin, Tex".



David G. Blattner,
Acting Commissioner of Internal Revenue.
Approved: March 10, 1992.
Fred T. Goldberg, Jr.,
Assistant Secretary of the Treasury.
[FR Doc. 92-8288 Filed 4-23-92; 8:45 am]
BILLING CODE 4830-01-M

26 CFR Part 301

[T.D. 8415]

RIN 1545-AM45

Reimbursement to State and Local Law Enforcement Agencies

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that provide guidance to State and local law enforcement agencies in applying for reimbursement of expenses incurred in an investigation where resulting information furnished by the agency to the Internal Revenue Service substantially contributes to the recovery of Federal taxes with respect to illegal drug or related money laundering activities. The applicable law was amended by the Anti-Drug Abuse Act of 1988.

EFFECTIVE DATE: These regulations are effective for information first provided to the Service by a State or local law enforcement agency after Federal 16, 1989.

FOR FURTHER INFORMATION CONTACT: Gail M. Winkler of the Office of Assistant Chief Counsel (Income Tax and Accounting), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224 (Attention:

CC:IT&A:Br4) or telephone (202) 566-5985 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On May 16, 1989, the Federal Register published (54 FR 21053) temporary regulation 26 CFR 301.7624-1T, under section 7624 of the Internal Revenue Code. On January 24, 1992, the Federal Register published (57 FR 2839) correcting amendments to the temporary regulations. On May 16, 1989, the Federal Register also published (54 FR 21073) a notice of proposed rulemaking by cross-reference to the temporary regulations. No comments were received in response to the notice of proposed rulemaking. Because no public hearing was requested, none was held. These final regulations adopt the temporary regulations as corrected.

Explanation of Provisions

Section 7624 of the Code gives the Internal Revenue Service discretion of reimburse a State or local law enforcement agency for expenses incurred in an investigation where resulting information furnished by the agency to the Service substantially contributes to the recovery of Federal taxes with respect to illegal drug or related money laundering activities. The regulations provide that the reimbursement allowable under this provision is limited to 10 percent of the amount received for Federal taxes, including additions to tax, and civil penalties, but not interest or criminal fines. However, no reimbursement is allowable with respect to expenses that have been or will be reimbursed from other sources, such as a Federal or State forfeiture program. The regulations also provide that reimbursement will not be paid unless the amount of taxes recovered is at least \$50,000. This section applies to State law enforcement agencies including the District of Columbia, and local law enforcement agencies within the states and the District of Columbia.

Whether or not information furnished by a State or local law enforcement agency substantially contributes to the recovery of taxes is necessarily a determination based on facts and circumstances that can be made by the Service only on a case-by-case basis. Nevertheless, the regulations explain the type of information that the Service will consider as having "substantially contributed" to the collection of additional Federal taxes with respect to illegal drug or related money laundering activities. These rules provide guidance to law enforcement agencies concerning