

importation of otherwise prohibited parallel imports when the foreign and domestic trademark or trade name owners are parent or subsidiary companies or are otherwise subject to common ownership or control. The order also requires Customs to bar from entry into the United States all foreign-manufactured merchandise and material bearing the trademark "Shield" (bar soap) or the trademark "Sunlight" (dishwashing or "washing up" liquid).

Because Customs cannot determine if protection against the importation of foreign-made genuine goods was denied in an existing recordation because (1) the owner of the trademark abroad was the same as the domestic owner, or because (2) the domestic owner was under common ownership or control with the foreign owner, Customs cannot determine if protection against the importation of foreign-made genuine goods for other prior recordations is now required by the court's order. Only situation (2), which is covered by § 133.21(c)(2), was ruled to be an invalid reason for denying protection by the court.

Notification to Customs

Accordingly, Customs hereby invites owners of recorded trademarks who believe their marks have become eligible for protection against the importation of foreign-made genuine goods as a result of the court's order to so advise Customs and explain the reasons for their perceived eligibility for the protection. This will allow Customs to accurately determine which trademarks are eligible for the protection. This action, inviting trademark owners to explain the circumstances bringing them within the scope of a court ruling, is similar to the action taken by Customs when the Supreme Court invalidated section 133.21(c)(3) of the Customs Regulations in *K Mart Corporation v. Cartier, et al.*, 486 U.S. 281 (1988). Customs emphasizes that this step is temporary. The protection shall apply only in the absence of a further order of a court affecting the injunction and only pending final resolution of any and all appeals of *Lever Bros. Co. v. United States*, Appeal No. 92-5185.

Notice should be in writing addressed to: U.S. Customs Service, Intellectual Property Rights Branch, room 2100, 1301 Constitution Avenue, NW., Washington, DC 20229. Parties that are not under common ownership or control with entities that own or use the trademark in foreign locations on or in connection with foreign-made goods that are materially, physically different need not take any action as a result of the limitation in applicability of

§ 133.21(c)(2), since the limitation will not affect the level of protection afforded these parties.

Approved: June 17, 1992.

Carol Hallett,

Commissioner of Customs.

Nancy L. Worthington,

Acting Assistant Secretary of the Treasury.

[FR Doc. 92-15183 Filed 6-24-92; 10:04 am]

BILLING CODE 4820-02-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 573

[Docket No. 86F-0060]

Selenium in Animal Feeds; Environmental Impact; Hearing Before the Commissioner

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice of hearing.

SUMMARY: The Food and Drug Administration (FDA) is announcing a public hearing before the Commissioner of Food and Drugs (the Commissioner) to provide interested persons an opportunity to present relevant scientific data and pertinent information on the environmental issues related to the use of the food additive selenium in animal feeds. Selenium is an element essential for normal growth and production in animals, and the food additive regulations provide for the use of supplemental selenium in the feed of cattle, sheep, chickens, turkeys, ducks, and swine. In response to an amendment to the regulations providing for an increase in the level permitted to be added to feed, food supplements, and salt-mineral mixtures, questions have been raised concerning the actual and potential environmental effects of the increase. The Commissioner believes that the questions raised are serious enough to warrant a public hearing.

DATES: Written or oral notices of participation must be received by the close of business July 31, 1992. The hearing will be held on August 25 and 26, 1992, beginning at 8:30 a.m. on August 25, 1992. Further comments, whether on matters discussed in this notice of hearing or at the hearing, are to be submitted by September 25, 1992.

ADDRESSES: The public hearing will be held at the Jack Masur Auditorium, Bldg. 10, Clinical Center, National Institutes of Health, 9000 Rockville Pike, Bethesda, MD 20205. Written notices of participation and any comments are to

be sent to the Dockets Management Branch (HFA-305), Food and Drug Administration, rm. 1-23, 12420 Parklawn Dr., Rockville, MD 20857. Transcripts of the hearing, copies of data and information submitted during the hearing, and any comments will be available for review at the Dockets Management Branch.

FOR FURTHER INFORMATION CONTACT:

Patsy W. Gardner, Center for Veterinary Medicine (HFV-240), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-295-8765.

SUPPLEMENTARY INFORMATION:

I. Background

Selenium is an element essential for normal growth and production in animals. The minimum dietary requirement for selenium ranges from 0.1 to 0.5 part per million (ppm) depending upon species, age or level of production, husbandry practices, and other factors. Diet supplementation is practiced because it has been estimated that 70 percent of domestic basic feedstuffs (corn and soybeans) contain less selenium than required to meet the nutritional needs of animals. Selenium deficiency conditions include: White muscle disease, nutritional myodegeneration, exudative diathesis, pancreatic fibrosis, and cardiac myopathy (sudden death).

When used in the feed of livestock and poultry, selenium is a food additive as defined in section 201(s) of the Federal Food, Drug, and Cosmetic Act (the act) (21 U.S.C. 321(s)). Accordingly, the additive cannot be added to animal feed in the absence of a food additive regulation published in accordance with section 409 of the act (21 U.S.C. 348). (See also sections 301 and 402 of the act (21 U.S.C. 331 and 342).)

Section 409 of the act provides that any interested person may file a food additive petition with FDA with respect to any intended use of the additive. A food additive petition is required to include the following: (1) The complete identity of the additive, (2) the amount of the additive intended for use, (3) data to show that the additive will have the intended physical or other technical effect, (4) a description of practicable methods to determine the amount of the additive in food because of its use, (5) full reports of investigations made with respect to the safety of the food additive, (6) a proposed tolerance for the food additive in food if a tolerance is required, and (7) a claim for categorical exclusion under § 25.24 (21 CFR 25.24) or an environmental assessment under § 25.31 (21 CFR 25.31).

Selenium was initially the subject of food additive regulation § 121.325 (recodified to § 573.920) published in the Federal Register of January 8, 1974 (39 FR 1355) providing for its addition to the complete feed of growing chickens and swine at a level of 0.1 ppm and for its addition to the complete feed of turkeys at a level of 0.2 ppm. Based upon the filing of subsequent petitions, the section was further amended to provide for selenium supplementation to sheep, beef and dairy cattle, ducks, and laying hens (43 FR 11700, March 21, 1978; 44 FR 5392, January 26, 1979; 46 FR 43415, August 28, 1981; 46 FR 49115, October 6, 1981).

In response to a petition filed by the American Feed Industry Association (AFIA), 1501 Wilson Blvd., Suite 1100, Arlington, VA 22209, FDA amended the regulation to provide for: (1) An increase from 0.1 to 0.3 ppm in the level of selenium (as sodium selenite or sodium selenate) in complete feeds for cattle, sheep, chickens, and swine (except for weanling swine, which was already permitted at 0.3 ppm); (2) an increase from 0.2 to 0.3 ppm for turkeys and ducks; (3) a proportional increase in the limit feeding (feed supplements and salt-mineral mixtures) consumption rates for sheep and beef cattle to 0.7 and 3 milligrams per head per day, respectively; (4) a proportional increase in the selenium fortification levels for salt-mineral mixtures for sheep and cattle to 90 and 120 ppm, respectively; and (5) more flexibility in certain manufacturing controls by eliminating the requirement for premix manufacturers to analyze each production batch of selenium premixes (52 FR 10887, April 6, 1987; corrected 52 FR 21001, June 4, 1987). FDA also amended the regulation to include requirements for current good manufacturing practices.

The agency based its decision to amend the regulation on manufacturing, utility, safety, and other data in the petition and in its files. In issuing the 1987 amendments, FDA determined, based in part on the environmental impact analysis report (EIAR) submitted by AFIA, that selenium supplementation of animal feeds at a level of 0.3 ppm in the total diet would not have a significant impact on the human environment. The agency made that determination in a finding of no significant impact (FONSI).

II. Environmental Issues Raised

Section 409 of the act provides that, within 30 days after the issuance of a food additive order, any person adversely affected by the order may file objections. When the selenium food

additive regulation was amended in 1987, six organizations filed objections or comments within the 30-day comment period. One or more of five of these organizations (American Council of Independent Laboratories, State of California Health and Welfare Agency, Micro Tracers, Inc., National Mixer-Feeder Association, and Natural Resources Defense Council) requested a hearing on their objections, a stay of the 1987 amendments, or both a hearing and a stay on the grounds that the EIAR submitted by AFIA and the FONSI prepared by the agency did not adequately address the environmental impact of increasing the amount of supplemental selenium permitted in animal feeds.

One more of these organizations argued that the scientific literature demonstrates that selenium bioconcentrates, bioaccumulates, and biomagnifies, that FDA did not consider these processes in estimating the possible buildup of selenium from its continued use in animal feeds, and that bioconcentration, bioaccumulation, and biomagnification can create environmental problems, particularly in aquatic ecosystems, which could threaten the health of fish and wildlife.

More than 50 references were submitted by these organizations discussing primarily selenium toxicity problems that have occurred at the Kesterson Reservoir in California. None of the references discusses whether the addition of selenium to animal feeds and its subsequent disposal through animal wastes would be of adequate quantity and bioavailability to cause significant adverse environmental impacts.

Because the potential environmental impacts were being actively investigated and because FDA's Center for Veterinary Medicine (CVM) wanted to obtain additional information, CVM provided a tentative response to the environmentally related objections in a notice published in the Federal Register of July 11, 1989 (54 FR 29019) (the 1989 notice). The 1989 notice discussed CVM's understanding of the selenium cycle in the environment, the interconversion of selenium from one form to another by the action of living organisms and chemical and geological processes, and the factors that affect selenium concentrations found in the food chain.

At that time, CVM reevaluated its worst-case analysis in the FONSI and tentatively concluded that the model was conservative enough to account for the uncertainties and local variations involved in the environmental fate and effects of selenium introduced into the

environment as a result of the 1987 amendments (54 FR 29019 at 29022). From the model (FONSI, p. 9) CVM estimated that, on a local basis, the worst-case increase in concentration (loading) of selenium in agricultural soils amended with manure from animals receiving increased selenium supplementation, as a result of the 1987 amendments, would be about 2 parts per billion (ppb) per application. Further, in a modelled 10-hectare watershed where all the runoff would be carried into a 1-hectare pond, CVM estimated that there would be an influx of 0.02 to 0.24 ppb of selenium per year into the pond. CVM believes that extremely conservative assumptions were used in the worst-case analysis where limited information was available. Those assumptions are as follows: (1) The maximum amounts of selenium will be used in feeds, mineral mixes, and feed supplements; (2) all the supplemented selenium will be excreted directly into the animals' waste; (3) the animal waste is applied to the soil at the maximum practical rate; (4) all the excreted selenium will be in a chemical form readily soluble in water; (5) up to 10 percent of the selenium in the waste-amended soil will be lost to runoff from a single, large rainfall event (soil incorporated pesticides show losses to runoff of no more than 0.5 to 1.5 percent (FONSI, p. 9)); and (6) all the runoff from the large rainfall event of a 10-hectare watershed will be carried into a 1-hectare farm pond and will constitute 20 percent of all the water in the pond.

During the 60-day comment period for the 1989 notice, the agency received 20 comments from scientists in other Federal and State governmental agencies, representatives from conservation and environmental organizations, industry consultants, and United States congressmen. Eight comments provided additional information for consideration based upon the belief that more precise scientific data are needed to support the assumptions used in the model for the worst-case analysis.

Comments from three scientists in the Department of the Interior criticized the assumptions in the worst-case analysis as based upon limited field data on: (1) The various forms of selenium excreted in the wastes, (2) the rates of weathering of animal waste, and (3) the effect of weathering on the conversion of selenium to different forms and the resulting selenium concentrations in animal waste, soils, leachate, and receiving waters. Dennis Lemly (Fish and Wildlife Service) commented that although the forms of selenium excreted by animals may not be bioavailable to

terrestrial ecosystems, they may be bioavailable in aquatic ecosystems. He suggested that certain areas of the United States, where soil selenium levels are relatively high and bioavailable, are incapable of sustaining even small increases of selenium in the aqueous environment (Ref. 1). Joseph Skorupa (Fish and Wildlife Service) suggested that selenium from agricultural irrigation return waters may contribute to problems in various areas throughout the Western United States, and that the long-term safety of aquatic systems containing 2 to 5 ppb of total waterborne selenium can be questioned (Ref. 2). Marc Sylvester (Geological Survey) suggested that selenium in manure spread on farm land in semi-arid and arid areas in the Western United States would most likely be oxidized to the selenate form, which is very mobile. Therefore, he indicated that the assumption used in the worst-case analysis that a maximum of 10 percent of the selenium in waste-amended soil will be lost to runoff is unreasonable (Ref. 3).

CVM met with the scientists from the Department of Interior on May 31, 1990,

to discuss their concerns. These scientists stated that research in progress indicates that the specific form of selenium is critical in determining the potential for the occurrence of selenium toxicity because amino forms of selenium may bioconcentrate to toxic levels in fish and birds even when concentrations in water are less than 1 microgram per liter (ppb). For this reason, according to the scientists, information, as opposed to the assumptions used in the worst-case analysis, is needed on the specific forms of selenium entering the environment through animal waste and the fate of these forms (Ref. 4).

More recently, CVM learned that the Environmental Protection Agency (EPA) is developing a threshold value for dissolved waterborne selenium to protect wildlife using aquatic environments because it appears that the current ambient water quality criteria for selenium of 5 ppb established for aquatic species may not be adequate to protect wildlife (Ref. 5).

CVM has evaluated the recent data and the concerns raised by the comments to the 1989 notice and now

believes that, in areas of the Western United States (states west of and including North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, and Texas), where geological sources of selenium are abundant in the soil profile and bioavailable to ecosystems, the worst-case assumptions in the FONSI may not be adequate to assess the environmental safety of the additional introductions of selenium resulting from the 1987 amendments. A major feature of this area is the presence of pedocal soils (see Figure 1). Pedocals are alkaline soils of semiarid and arid climates (Ref. 6). Bacterial and chemical processes in these highly oxidizing, alkaline soils favor the formation of calcium and sodium selenates, which are very mobile and water soluble, and are readily available forms of selenium to plants (Ref. 7). In addition, many areas in the Western United States are prone to selenium enrichment of the soil because of leaching of underlying seleniferous rocks, such as the shales and clays of the Upper Cretaceous Pierre, Steele, and Niobrara Shales (Ref. 7).

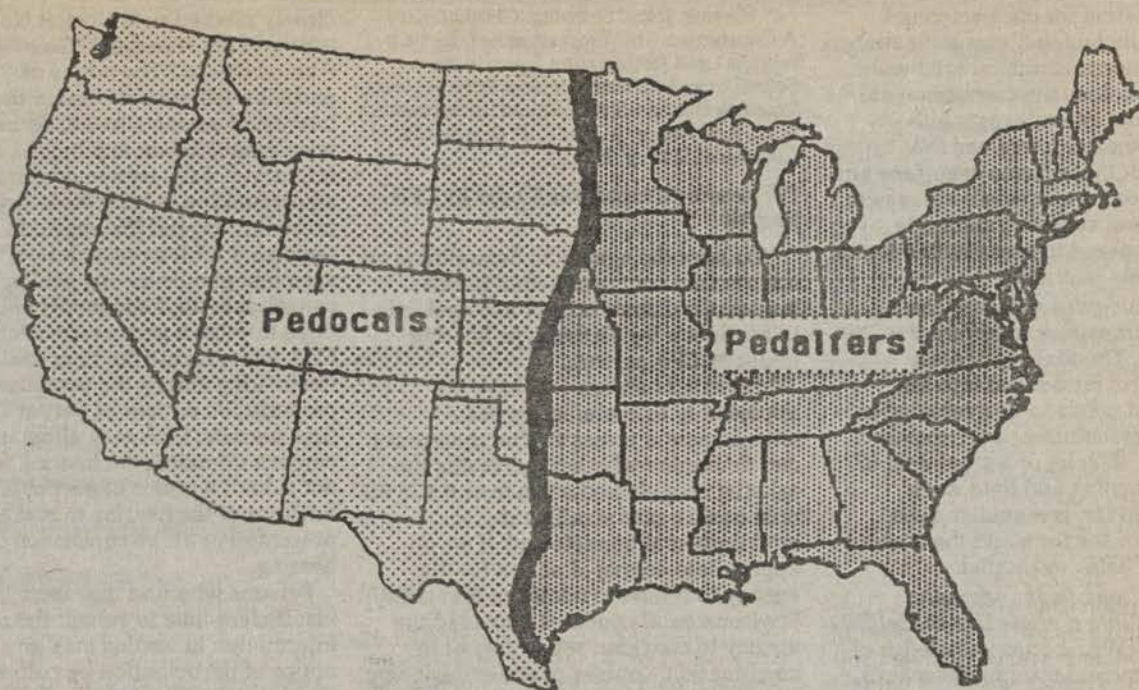


Figure 1. Soils of the United States divided into two major classes determined by soil type and climate. (Adapted from "Modern Physical Geography," p. 402, edited by Strahler, A. N., and A. H. Strahler, John Wiley and Sons, New York. Copyright © 1987. Reprinted by permission of John Wiley and Sons, Inc.)

It appears from geographical factors that the potential for a significant adverse environmental impact as a result of selenium supplementation of animal feeds may be different in the Eastern United States. Pedalfers found in the Eastern United States (see Figure 1) are acid to neutral soils of humid and semihumid climates (Ref. 6). These acid soils favor the formation of more reduced and complexed forms of selenium, such as ferric selenite (Ref. 7). These complexes are generally insoluble so as to reduce selenium bioavailability to the point that forages and feeds grown in the Eastern United States contain insufficient selenium for proper animal nutrition (Ref. 6).

In short, in areas in the Western United States where selenium is abundant and bioavailable, a more detailed analysis may be required. In order to give all interested persons an

opportunity to present their data, views, and analyses, FDA is convening a public hearing. The agency requests that persons present relevant scientific data and any other pertinent information concerning the following:

1. *Environmental introductions of selenium resulting from selenium supplementation in each animal species and the waste management system used.* Animals retain only a portion of the total selenium intake; the remainder is excreted. The amount excreted or retained appears to vary with species and the age of the animal. More precise information is requested on the proportion of the applied dose of selenium that is excreted for each species and the concentration of each of the many selenium chemical forms excreted, e.g., methylated, elemental selenium, selenides, aminated forms. Additionally, information is requested

on the conversion of excreted selenium compounds to other selenium forms under different waste management practices. For example, do anaerobic conditions in waste pits and certain types of lagoons result in the conversion of selenium compounds to more chemically reduced, less soluble forms? If so, what is the rate of the chemical conversion?

2. *Environmental fate of introduced selenium compounds.* Given the chemical forms and quantities of selenium introduced into the environment from various animal waste management procedures, information is requested to better define the chemical and biological conditions that control the transformation of the introduced selenium compounds to other forms, the mobility of each form through various soil profiles and into ground and surface waters, and the potential for

bioaccumulation for each selenium compound, including biomagnification through human and animal food webs. For example, does the conversion of selenium from animal waste into different chemical forms and the movement of these forms in surface and ground water vary between areas with acid to neutral soils and moderate rainfall compared to areas with alkaline soils with low rainfall?

3. *Environmental effects of the selenium compounds in different ecosystems.* The toxicity of each selenium form introduced into the environment needs to be evaluated in species representative of the exposed ecosystems. In spite of a great deal of laboratory testing and field work conducted so far, few studies have controlled for the form and the amount of selenium being evaluated.

4. *Integration of environmental information into a predictive model for watersheds.* With better knowledge of the environmental introductions and fate and effects of selenium, a predictive model could be assembled so that impacts could be predicted for the varying conditions in each watershed, particularly those in the Western United States. Selenium distribution, soil types, rainfall, and agricultural practices are highly variable in the Western United States, suggesting that there are locales where forages are selenium-deficient and higher levels of selenium supplementation are both needed and would not be expected to have a significant impact on the environment. However, the tools and information necessary to make a science based decision for each watershed do not appear to be available. A predictive model would guide the collection of the appropriate information for individual watersheds.

III. References

The following references have been placed on display in the Dockets Management Branch (address above) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday.

1. Lemly, A. D., comment 17 to FDA Docket No. 86F-0060, August 4, 1989.
2. Skorupa, J. P., comment 27 to FDA Docket No. 86F-0060, August 8, 1989.
3. Sylvester, M. A., comment 29 to FDA Docket No. 86F-0060, August 9, 1989.
4. Giduck, S. A., FDA memorandum of meeting, May 31, 1990.
5. Potts, Kennard, Ecological Risk Assessment Branch, EPA, personal communication, 1992.
6. Lakin, H. W., "Selenium Content of Soils," United States Department of Agriculture Handbook No. 200, 1961.

7. Herring, J. R., "Selenium Geochemistry—A Conspectus," in "Proceedings of the 1990 Billings Land Reclamation Symposium on Selenium in Arid and Semiarid Environments, Western United States," edited by Severson, R. C., S. E. Fisher, Jr., and L. P. Gough, U.S. Geological Survey, 1991.

IV. Hearing Procedures Under 21 CFR Part 15

To assist the agency in determining an appropriate course of action in this matter, the Commissioner has decided to conduct a legislative type hearing under 21 CFR part 15.

Interested persons will have an opportunity to comment on the environmental issues so that the agency can determine whether increasing the selenium supplementation from 0.1 to 0.3 ppm could cause significant environmental impacts and, if so, an appropriate course of action for the agency to follow to minimize that risk. Environmental concerns may lead the agency to consider, separately or in combination, courses of action including but not limited to the following:

1. Deny, in whole or in part, the food additive petition that prompted the 1987 amendments.
2. Deny, in whole or in part, the objections and requests for a stay or a hearing.
3. Stay the 1987 amendments in so far as they permit an increase to 0.3 ppm supplemental selenium.
4. Stay the 1987 amendments in so far as they permit an increase to 0.3 ppm supplemental selenium in areas of the Western United States where geological and climate factors (alkaline soil and low rainfall) increase the bioavailability of selenium.
5. Prepare an environmental impact statement.

Issues related to matters other than environmental aspects of selenium supplementation to livestock are outside the scope of this hearing. The hearing will be held on August 25 and 26, 1992, in Jack Masur Auditorium Bldg., 10 Clinical Center, National Institutes of Health, 9000 Rockville Pike, Bethesda, MD 20205. The hearing will begin at 8:30 a.m. on August 25, 1992. The presiding officer will be Gerald B. Guest, DVM, Director, CVM, with panelists, Sharon Giduck (CVM), George Graber (CVM), John Matheson (CVM), and Michael Landa (Office of General Counsel). The procedures governing the hearing are found at 21 CFR part 15.

Persons who wish to participate are requested to file a written notice of participation with the Dockets Management Branch (address above) on or before July 31, 1992. To ensure timely handling, any outer envelope should be

clearly marked with Docket No. 86F-0060 and the statement "Selenium in Animal Feeds." The notice of participation should contain the interested person's name, address, telephone number, any business affiliation of the person desiring to make a presentation, a brief summary of the presentation, and the approximate time requested for the presentation. FDA asks that groups having similar interests consolidate their comments and present them through a single representative. FDA will allocate the time available for the hearing among the persons who properly file notices of participation. If time permits, FDA may allow interested persons attending the hearing who did not submit a notice of participation in advance of the hearing to make an oral presentation at the conclusion of the hearing.

Persons who find that there is insufficient time to submit the required information in writing may give oral notice of participation by calling Patsy Gardner, 301-295-8765, no later than July 31, 1992. Those persons who give oral notice of participation should also submit written notice containing the information described above to the Dockets Management Branch by the close of business on August 12, 1992. Any outer envelope should be clearly marked with Docket No. 86F-0060 and the statement "Selenium in Animal Feeds." After reviewing the notices of participation and accompanying information, FDA will schedule each appearance and notify each participant of the time allotted to the person and the approximate time the person's oral presentation is scheduled to begin. The hearing schedule will be available at the hearing, and after the hearing it will be placed on file in the Dockets Management Branch under Docket No. 86F-0060.

To provide time for all interested persons to submit data, information, or views on this subject, the administrative record of the hearing will remain open for 30 days following the hearing. Persons who wish to provide additional materials for consideration are to file these materials with the Dockets Management Branch by September 25, 1992. To ensure timely handling, any outer envelope should be clearly marked with Docket No. 86F-0060 and the statement "Selenium in Animal Feeds."

The hearing is informal, and the rules of evidence do not apply. No participant may interrupt the presentation of another participant.

Public hearings are subject to FDA's guideline (Subpart C of 21 CFR part 10) concerning the policy and procedures

for electronic media coverage of FDA's public administrative proceeding, including hearings under part 15. Under 21 CFR 10.205, representatives of the electronic media may be permitted, subject to certain limitations, to videotape, film, or otherwise record FDA's public administrative proceedings, including presentations by participants. This notice of hearing is issued under 21 CFR part 15.

Dated: June 22, 1992.

Michael R. Taylor,

Deputy Commissioner for Policy.

[FR Doc. 92-15058 Filed 6-25-92; 8:45 am]

BILLING CODE 4160-01-F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 8394]

RIN 1545-A037

Proceeds of Bonds Used for Reimbursement; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to the final regulations (T.D. 8394), which were published Thursday, January 30, 1992 (57 FR 3526). The regulations provide guidance as to when the allocation of bond proceeds to reimburse expenditures previously made by an issuer is treated as an expenditure of the bond proceeds.

EFFECTIVE DATE: The regulations and these corrections are effective for bonds issued after March 2, 1992.

FOR FURTHER INFORMATION CONTACT: William P. Cejudo (202) 566-3283 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections, provide rules for allocating proceeds of reimbursement bonds. Reimbursement bonds are bonds the proceeds of which are allocated to reimburse expenditures paid prior to the date of issue of the bonds.

Need for Correction

As published, the final regulations contain an error which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8394), which were the subject of FR Doc. 92-2023, is corrected as follows:

PART 1—[CORRECTED]

§ 1.103-18 [Corrected]

Paragraph 1. On page 3531, column 2, in § 1.103-18, paragraph (c)(2)(ii)(B), line 2, the language "placed in service." is corrected to read "placed in service (as defined in § 1.103-8(d)(5))."

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

[FR Doc. 92-14880 Filed 6-25-92; 8:45 am]

BILLING CODE 4830-01-M

Internal Revenue Service

26 CFR Part 1

[T.D. 8385]

RIN 1545-AP75

Allocation Attributable to Partnership Nonrecourse Liabilities; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to the final regulations (T.D. 8385), which were published Friday, December 27, 1991 (56 FR 66978), relating to the allocation among partners of certain losses or deductions and certain income or gain attributable to partnership nonrecourse liabilities.

EFFECTIVE DATE: December 28, 1991.

FOR FURTHER INFORMATION CONTACT: Susan Pace Hamill, 202-377-9372 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulation that is the subject of these corrections added new regulation § 1.704-2 to the Income Tax Regulations (26 CFR part 1) under section 704(b) of the Internal Revenue Code of 1986.

Need for Correction

As published, T.D. 8385 contains errors which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8385), which was the subject of FR Doc. 91-30843, is corrected as follows:

PART 1—[CORRECTED]

§ 1.704-2 [Corrected]

1. On page 66984, column 1, § 1.704-2(b)(4), line six, the language "of § 1.1001-2, and a partner (or related)" is corrected to read "of § 1.1001-2, and a partner or related".

2. On page 66984, column 1, § 1.704-2(c), eighth line from the bottom of the paragraph, the language "necessary, by a pro rata portion of other" is corrected to read "necessary, a pro rata portion of other".

3. On page 66984, column 3, § 1.704-2(e)(3), second line from the bottom of the paragraph, the language "chargeback requirements of paragraph" is corrected to read "chargeback requirement of paragraph".

4. On page 66985, column 3, § 1.704-2(f)(7), second line from the bottom of the second paragraph of *Example 1*, the language "the partnerships allocations and" is corrected to read "the partnership's allocations and".

5. On page 66986, column 1, § 1.704-2(f)(7), *Example 2*, ninth line from the top of the column, the language "partnership has no income in year six, the" is corrected to read "partnership has no gross income in year six, the".

6. On page 66987, column 2, § 1.704-2(i)(4), third line from the bottom of the paragraph, the language "paragraph (f)(5) of this section. See" is corrected to read "paragraph (f)(6) of this section. See".

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

[FR Doc. 92-14882 Filed 6-25-92; 8:45 am]

BILLING CODE 4830-01-M

Internal Revenue Service

26 CFR Part 1

[T.D. 8417]

RIN 1545-AQ53

Limitation on Passive Activity Losses and Credits—Technical Amendments to Regulations; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to the final regulations (T.D. 8417), which were published Friday, May 15, 1992, (57 FR 20747). The regulations relate to the limitation on passive activity losses and credits.

EFFECTIVE DATE: May 15, 1992.

FOR FURTHER INFORMATION CONTACT:
Donna J. Welch (202) 566-4751 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections adopt as final regulations amendments previously proposed that made corrective and clarifying changes to the existing regulations under section 469 of the Internal Revenue Code, as amended (the "Code").

Need for Correction

As published, the final regulations contain errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8417), which were the subject of FR Doc. 92-11310, is corrected as follows:

PART 1—[CORRECTED]

Paragraph 1. On page 20748, column one, under the heading "PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953", in the last line of the authority citation, the language "issued under 26 U.S.C. 469(l) (1). * * *" is corrected to read "issued under 26 U.S.C. 469 (l) (1). * * *".

§ 1.469-1 [Corrected]

Par. 2. On page 20753, column one, in § 1.469-1, paragraph (f)(4)(iii), paragraph (i) of *Example 6*, line 1, the language "*Example 6. (i) (i) The taxpayer owns stock*" is corrected to read "*Example 6. (i) The taxpayer owns stock*".

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

[FR Doc. 92-14884 Filed 6-25-92; 8:45 am]

BILLING CODE 4830-01-M

26 CFR Part 1, 31, 301, and 602

[T.D. 8411]

RIN 1545-AH13

Definition of Resident Alien; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to the final regulations (T.D. 8411), which were published in the *Federal Register* Monday, April 27, 1992, (57 FR 15237). This document contains

final Income Tax Regulations relating to the definition of a resident alien. Changes to the applicable tax law were made by the Deficit Reduction Act of 1984, the Tax Reform Act of 1986 and the Technical and Miscellaneous Revenue Act of 1988.

EFFECTIVE DATE: April 27, 1992.

FOR FURTHER INFORMATION CONTACT:
David A. Juster, 202-566-3452, (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections provide guidance under sections 871, 904, 953, 1303, 1441, 3121, 3306, 6013 and 7701(b) of the Internal Revenue Code.

Need for Correction

As published, T.D. 8411 contains errors which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8411), which was the subject of FR Doc. 92-8496, is corrected as follows:

1. On page 15238, column 1, in the preamble under the heading "Explanation of Provisions", third line from the bottom of the first paragraph, the language "151", with the INS or consular office," is corrected to read "151 or Form I-551), with the INS or consular officer,".

PART 301—[Corrected]

§ 301.7701(b)-1 [Corrected]

2. On page 15244, column 1, § 301.7701(b)-1(e), *Example 3*, fourth line from the top of the column, the language "fact that he present in the United States for" is corrected to read "fact that he was present in the United States for".

§ 301.7701(b)-2 [Corrected]

3. On page 15244, column 3, § 301.7701(b)-2(f)(3), line 2, the language, "Naturalization Form 1-130 (Petition for" is corrected to read "Naturalization Form I-130 (Petition for".

§ 301.7701(b)-3 [Corrected]

4. On page 15245, column 3, § 301.7701(b)-3(b)(6), sixth line from the bottom of the paragraph, the language "the Internal Revenue Service to be full" is corrected to read "the Internal Revenue Service to be full".

§ 301.7701(b)-4 [Corrected]

5. On page 15249, column 3, § 301.7701(b)-4(d), *Example 5*, third line from the bottom of the paragraph, the

language "December 31=75.4%) If D makes the election" is corrected to read "December 31=75.4%). If D makes the election".

§ 301.7701(b)-6 [Corrected]

6. On page 15250, column 3, § 301.7701(b)-6(b) *Example 1*, line 10, the language "home is in Country F for the remainder of" is corrected to read "home in Country F for the remainder of".

§ 301.7701(b)-7 [Corrected]

7. On page 15252, column 1, § 301.7701(b)-7(e), *Example 3*, line 33, the language "She will not be entitled to deduct his" is corrected to read "She will not be entitled to deduct her".

§ 301.7701(b)-8 [Corrected]

8. On page 15252, column 3, § 301.7701(b)-8(b)(2), second line from the bottom of the introductory paragraph, the language "through (vi) of this section and the" is corrected to read "through (vi) of this section (as applicable) and the".

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

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26 CFR Part 1

[T.D. 8419]

RIN 1545-AC37

One Class of Stock Requirement; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (T.D. 8419), which was published in the *Federal Register* for Friday, May 29, 1992 (57 FR 22646). The final regulations relate to the requirement that a small business corporation have only one class of stock.

EFFECTIVE DATE: May 29, 1992.

FOR FURTHER INFORMATION CONTACT:
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SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections amends the Income Tax Regulations (26 CFR part 1) under section 1361 of the Internal Revenue Code. These amendments were proposed to implement section