(4) *Opportunity to object to disclosure.* Through the notice described in paragraph (d)(2) of this section, the OCC will afford the submitter of confidential commercial information ten (10) business days within which to provide the OCC with a detailed statement of any objection to disclosure of the information. That statement will specify all grounds for withholding any of the information under any exemption of the FOIA and, in the case of Exemption 4, will demonstrate why the submitter contends that the information is confidential commercial information. Information provided by a submitter pursuant to this paragraph (d)(4) may itself be subject to disclosure under the FOIA. When notice is given to a submitter under paragraph (d)(2) of this section, the OCC will advise the requester that notice has been given to the submitter of the information requested. The OCC will also advise the requester that there will be a delay in its decision of whether to grant or deny access to the information sought. The requester will be further advised that this delay by the OCC may be considered a denial of access to the records and that the requester may proceed with an administrative appeal or seek judicial review, if appropriate. However, the requester may agree to a voluntary extension of time so that the OCC may review the submitter's objections to disclosure.

(5) *Notice of intent to disclose.* The OCC will consider carefully a submitter's objections and specific grounds for nondisclosure prior to determining whether to disclose the confidential commercial information. Whenever the OCC decides to disclose confidential commercial information over the objection of the submitter thereof, the OCC will forward to the submitter a written notice which will include:

(i) A statement of the reasons for which the submitter's objections to disclosure were not sustained;

(ii) A description of the confidential commercial information to be disclosed;

(iii) A specified disclosure date, which is ten (10) business days after the notice of the final decision to release the requested information has been mailed to the submitter. A copy of the disclosure notice will be forwarded to the requester at the same time; and

(iv) A statement that if the submitter is going to seek injunctive relief, to advise the OCC immediately.

(6) *Notice of FOIA requester's lawsuit.* Whenever a FOIA requester brings suit seeking to compel disclosure of confidential commercial information covered by paragraph (d)(3) of this section, the OCC will promptly notify the submitter of the confidential commercial information that a lawsuit has been brought.

(7) *Exceptions to the notice requirement.* The notice requirement of this section shall not apply if:

(i) The OCC determines that it will not disclose the information;

(ii) The information has been made public by the submitter or has otherwise been officially made available;

(iii) Disclosure is required by law (other than 5 U.S.C. 552);

(iv) The information was acquired in the course of a lawful investigation of a possible violation of criminal law;

(v) The information requested was not designated by the submitter as confidential commercial information pursuant to paragraphs (d)(3)(ii) (A) and (B) of this section, when the submitter had an opportunity to do so at the time of submission of the information or a reasonable time thereafter, unless the OCC has substantial reason to believe that disclosure of the information would result in competitive harm; or

(vi) The designation made by the submitter in accordance with paragraph (d)(3) of this section appears obviously frivolous; except that, in such case, the OCC must provide the submitter with written notice of any final administrative determination to disclose the information, at least ten (10) business days prior to the specified date when the information is to be disclosed.

Dated: July 13, 1992.

Stephen R. Steinbrink,

Acting Comptroller of the Currency.

[FR Doc. 92-16761 Filed 7-21-92; 8:45 am]

BILLING CODE 4810-33-M

FARM CREDIT ADMINISTRATION

12 CFR Part 603

RIN 3052-AB31

Privacy Act Regulations; New Exempt System of Records

AGENCY: Farm Credit Administration.

ACTION: Final rule.

SUMMARY: The Farm Credit Administration (FCA) by the Farm Credit Administration Board (Board) adopts a final regulation amending part 603 of FCA regulations, that was published as a proposed regulation on March 13, 1992, 57 FR 8851. This regulation exempts the system of records, "Office of Inspector General (OIG) Investigative Files—FCA," from certain Privacy Act provisions, due to the law enforcement nature of the records.

EFFECTIVE DATE: The amendment shall become effective upon the expiration of 30 days after publication in the **Federal Register** during which either or both houses of Congress are in session. Notice of the effective date will be published in the **Federal Register.**

FOR FURTHER INFORMATION CONTACT: Elizabeth M. Dean, Counsel to the Inspector General, Farm Credit Administration, McLean, VA 22102-5090, (703) 883-4030,

or

Rebecca S. Orlich, Senior Attorney, Regulatory and Legislative Law Division, Office of General Counsel, Farm Credit Administration, McLean, VA 22102-5090, (703) 883-4020, TDD (703) 883-4444.

SUPPLEMENTARY INFORMATION: On February 21, 1992, the FCA published an advance notice to establish a new system of records, "Office of Inspector General Investigative Files—FCA," under the Privacy Act, 5 U.S.C. 552a, as amended. See 57 FR 6221.

In conjunction with the establishment of the new system of records, the FCA Board proposed to amend FCA regulation 12 CFR 603.355 to exempt the new system of records from certain provisions of the Privacy Act. See 57 FR 8851 (March 13, 1992). The Privacy Act provisions require, among other things, that the agency provide notice when collecting information, account for certain disclosures, permit individuals access to their records, and allow them to request that the records be amended. These provisions would interfere with the conduct of OIG investigations if applied to the OIG's maintenance of the proposed system of records.

The regulation amendment would exempt the system of records under subsections (j)(2) and (k)(2) of the Privacy Act. Subsection (j)(2) of 5 U.S.C. 552a allows an exemption for a system of records maintained by "the agency component thereof which performs as its principal function any activity pertaining to enforcement of criminal laws * * *." Subsection (k)(2) of 5 U.S.C. 552a allows an exemption for a system of records consisting of "investigatory materials compiled for law enforcement purposes," where such materials are not within the scope of the (j)(2) exemption pertaining to criminal law enforcement. These exemptions are fully discussed in the supplementary information to the proposed regulation, at 57 FR 8851 (March 13, 1992).

The FCA received comments from the Farm Credit Council (FCC), a trade

association representing Farm Credit System institutions, and the Office of Management and Budget (OMB). The FCC requested that the FCA clarify that the exemptions for this system of records will be effective on the effective date of the final rule, not on the date of the establishment of the system of records. The FCA Board agrees that this is correct. With regard to the proposed regulation, OMB suggested that the FCA state in the regulation the reasons for exempting various records within law enforcement system of records from subsections of the Privacy Act. The FCA has done so.

The FCA, therefore, exempts the system of records containing the OIG investigative files under exemptions (j)(2) and (k)(2) of the Privacy Act by amending 12 CFR 603.355, in which the FCA specifies its systems of records that are exempt under the Privacy Act.

List of Subjects in 12 CFR Part 603

Privacy.

For the reasons stated in the preamble, part 603 of chapter VI, title 12 of the Code of Federal Regulations is amended to read as follows:

PART 603—PRIVACY ACT REGULATIONS

1. The authority citation for part 603 is revised to read as follows:

Authority: Secs. 5.9, 5.17 of the Farm Credit Act; 12 U.S.C. 2243, 2252, 5 U.S.C. app. 3, 5 U.S.C. 552a (j)(2) and (k)(2).

2. Section 603.355 is amended by revising the section heading; adding the paragraph designation "(a)" to the existing introductory paragraph; adding the following text to the end of newly redesignated paragraph (a); and adding a new paragraph (b) to read as follows:

§ 603.355 Exemptions.

(a) *Specific.* * * *

* * * * *

Office of Inspector General Investigative Files—FCA.

(b) *General.* (1) In addition, pursuant to 5 U.S.C. 552a (j)(2), investigatory materials compiled for criminal law enforcement in the system of records described in (b)(2) are exempt from all subsections of 5 U.S.C. 552a, except (b), (c) (1) and (2), (e)(4) (A) through (F), (e) (6), (7), (9), (10), and (11), and (i). Exemptions from the particular subsections are justified for the following reasons:

(i) From subsection (c)(3) because making available to a record subject the accounting of disclosures from records concerning him/her would reveal investigative interest on the part of the OIG. This would enable record subjects to impede the investigation by, for example, destroying evidence, intimidating potential witnesses, or fleeing the area to avoid inquiries or apprehension by law enforcement personnel.

(ii) From subsection (c)(4) because this system is exempt from the access provisions of subsection (d) pursuant to subsection (j)(2) of the Privacy Act.

(iii) From subsection (d) because the records contained in this system relate to official Federal investigations. Individual access to those records might compromise ongoing investigations, reveal confidential informants or constitute unwarranted invasions of the personal privacy of third parties who are involved in a certain investigation. Amendment of the records would interfere with ongoing criminal law enforcement proceedings and impose an impossible administrative burden by requiring criminal investigations to be continuously reinvestigated.

(iv) From subsections (e) (1) and (5) because in the course of law enforcement investigations, information may occasionally be obtained or introduced the accuracy of which is unclear or which is not strictly relevant or necessary to a specific investigation. In the interests of effective law enforcement, it is appropriate to retain all information that may aid in establishing patterns of criminal activity. Moreover, it would impede the specific investigative process if it were necessary to assure the relevance, accuracy, timeliness and completeness of all information obtained.

(v) From subsection (e)(2) because in a law enforcement investigation the requirement that information be collected to the greatest extent possible from the subject individual would present a serious impediment to law enforcement in that the subject of the investigation would be informed of the existence of the investigation and would therefore be able to avoid detection, apprehension, or legal obligations or duties.

(vi) From subsection (e)(3) because to comply with the requirements of this subsection during the course of an investigation could impede the information gathering process, thus hampering the investigation.

(vii) From subsections (e)(4) (G), and (H), and (I), (e)(8), (f), (g) and (h) because this system is exempt from the access provisions of subsection (d) pursuant to subsection (j) of the Privacy Act.

(2) Office of Inspector General Investigative Files—FCA.

Dated: July 16, 1992.

Curtis M. Anderson,

Secretary, Farm Credit Administration Board.

[FR Doc. 92-17259 Filed 7-21-92; 8:45 am]

BILLING CODE 6705-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 177 and 178

[Docket Nos. 86F-0340 and 86F-0341]

Indirect Food Additives: Polymers, Adjuvants, Production Aids and Sanitizers

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the food additives regulations to provide for the safe use of ethylene-carbon monoxide copolymers as components of food packaging and to provide that these copolymers may be sterilized with hydrogen peroxide for use in contact with food. This action is in response to two petitions filed by The Dow Chemical Co.

DATES: Effective July 22, 1992; written objections and requests for a hearing by August 21, 1992. The Director of the Office of the Federal Register approves the incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51 of certain publications in 21 CFR 177.1312(c)(2), effective July 22, 1992.

ADDRESSES: Submit written objections to the Dockets Management Branch (HFA-305), Food and Drug Administration, rm. 1-23, 12420 Parklawn Dr., Rockville, MD 20857.

FOR FURTHER INFORMATION: Julius Smith, Center for Food Safety and Applied Nutrition (HFF-335), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-254-9500.

SUPPLEMENTARY INFORMATION: In a notice published in the **Federal Register** of September 2, 1986 (51 FR 31175), FDA announced that a food additive petition (FAP 6B3948) had been filed by The Dow Chemical Co., Midland, MI 48674, proposing that the food additive regulations be amended to provide for the safe use of ethylene-carbon monoxide copolymers as a component of food packaging materials. In another notice published in the **Federal Register** of September 24, 1986 (51 FR 33925), FDA announced that a petition (FAP

6B3949) had been filed by The Dow Chemical Co., proposing that the food additive regulations be amended to provide for the safe use of ethylene-carbon monoxide copolymers as a heat-seal layer for food-contact packaging when they are sterilized with hydrogen peroxide solutions.

FDA has evaluated the data in the petitions and other relevant material. The agency concludes that the food additive regulations should be amended by adding new § 177.1312 *Ethylene-carbon monoxide copolymers* (21 CFR 177.1312) to provide for their safe use as food-contact materials, and in 21 CFR 178.1005 by adding a new entry in the table in paragraph (e)(1) to provide that these coploymers may be sterilized with hydrogen peroxide, as set forth below.

In accordance with § 171.1(h) (21 CFR 171.(h)), the petitions and the documents that FDA considered and relied upon in reaching its decision to approve these petitions are available for inspection at the Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in 21 CFR 171.1(h), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has considered the potential environmental effects of this action. In the environmental assessments for these petitions, the petitioner states that inclusion of carbon monoxide in the polymer chain allows the polymer to readily degrade when exposed to ultraviolet (UV) radiation. Thus, the potential exists for the introduction into the environment of degradation products and additives from the degrading copolymers, if the subject copolymers are exposed to UV radiation. The petition also states that the subject copolymers are expected to be used as inner layers that are protected from UV radiation. Because of these expected uses, the environmental assessments for these petitions do not assess the potential environmental impact of the enhanced degradation of the subject copolymers. Because this potential environmental impact has not been addressed and to assure that the subject copolymers will not be used in a manner such that they would be likely to be exposed to UV radiation, the regulation for the subject copolymers restricts the uses to inner layers of articles.

Based on careful consideration of the potential environmental effects of this action, FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

Any person who will be adversely affected by this regulation may at any time on or before August 21, 1992, file with the Dockets Management Branch (address above) written objections thereto. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects

21 CFR Part 177

Food additives, Food packaging, Incorporation by reference.

21 CFR Part 178

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director of the Center for Food Safety and Applied Nutrition, 21 CFR parts 177 and 178 are amended as follows:

PART 177—INDIRECT FOOD ADDITIVES: POLYMERS

1. The authority citation for 21 CFR part 177 continues to read as follows:

Authority: Secs. 201, 402, 409, 706 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 348, 376).

2. Section 177.1312 is added to subpart B to read as follows:

§ 177.1312 Ethylene-carbon monoxide copolymers.

The ethylene-carbon monoxide copolymers identified in paragraph (a) of this section may be safely used as components of articles intended for use in contact with food subject to the provisions of this section.

(a) *Identity.* For the purposes of this section, ethylene-carbon monoxide copolymers (CAS Reg. No. 25052–62–4) consist of the basic polymers produced by the copolymerization of ethylene and carbon monoxide such that the copolymers contain not more than 30 weight-percent of polymer units derived from carbon monoxide.

(b) *Conditions of use.* (1) The polymers may be safely used as components of the food-contact or interior core layer of multilaminate food-contact articles.

(2) The polymers may be safely used as food-contact materials at temperatures not to exceed 121 °C (250 °F).

(c) *Specifications.* (1) Food-contact layers formed from the basic copolymer identified in paragraph (a) of this section shall be limited to a thickness of not more than 0.01 centimeter (0.004 inch).

(2) The copolymers identified in paragraph (a) of this section shall have a melt index not greater than 500 as determined by ASTM method D1238–82, condition E "Standard Test Method for Flow Rates of Thermoplastics by Extrusion Plastometer," which is incorporated by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from the American Society for Testing Materials, 1916 Race St., Philadelphia, PA 19103, or may be examined at the Division of Food and Color Additives, Center for Food Safety and Applied Nutrition (HFF–330), Food and Drug Administration, 200 C St. SW., Washington, DC, or at the Office of the Federal Register, 800 North Capitol St. NW., suite 700, Washington, DC.

(3) The basic copolymer identified in paragraph (a) of this section, when extracted with the solvent or solvents characterizing the type of food and under the conditions of time and temperature characterizing the conditions of its intended use, as determined from Tables 1 and 2 of § 176.170(c) of this chapter, yields net chloroform-soluble extractives in each extracting solvent not to exceed 0.5 milligram per square inch of food-contact surface when tested by methods described in § 176.170(d) of this chapter.

(4) The provisions of this section are not applicable to ethylene-carbon monoxide copolymers complying with § 175.105 of this chapter.

PART 178—INDIRECT FOOD ADDITIVES: ADJUVANTS, PRODUCTION AIDS, AND SANITIZERS

3. The authority citation for 21 CFR part 178 continues to read as follows:

Authority: Secs. 201, 402, 409, 706 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 348, 376).

4. Section 178.1005 is amended in the table in paragraph (e)(1) by alphabetically adding a new entry under the headings "Substances" and "Limitations" to read as follows:

§ 178.1005 Hydrogen peroxide solution.

* * * * *

(e) * * *

(1) * * *

Substances	Limitations
* * * * *	
Ethylene-carbon monoxide copolymers.	Complying with § 177.1312 of this chapter.
* * * * *	

* * * * *

Dated: July 8, 1992.

Fred R. Shank,

Director, Center for Food Safety and Applied Nutrition.

[FR Doc. 92-17181 Filed 7-21-92; 8:45 am]

BILLING CODE 4160-01-M

DEPARTMENT OF JUSTICE

Drug Enforcement Administration

21 CFR Part 1308

Schedules of Controlled Substances: Exempt Anabolic Steroid Products

AGENCY: Drug Enforcement Administration, Department of Justice.

ACTION: Interim rule and request for comments.

SUMMARY: The Drug Enforcement Administration (DEA) is designating certain pharmaceuticals as exempt anabolic steroid products. This action is part of the ongoing implementation of the Anabolic Steroid Control Act of 1990.

DATES: Effective Date: July 22, 1992 Comments must be submitted on or before September 21, 1992.

ADDRESSES: Comments and objections should be submitted to: Deputy Assistant Administrator, Office of Diversion Control, Drug Enforcement Administration, Washington, DC 20537, Attention: DEA Federal Register Representative/CCR.

FOR FURTHER INFORMATION CONTACT: Howard McClain, Jr., Chief, Drug and Chemical Evaluation Section, Drug Enforcement Administration, Washington, DC 20537, Telephone: (202) 307-7183.

SUPPLEMENTARY INFORMATION: Section 1903 of the Anabolic Steroids Control Act of 1990 (ASCA) (title XIX of Pub. L. 101-647) provides that the Attorney General may exempt products which contain anabolic steroids from all or any part of the Controlled Substances Act (CSA) (21 U.S.C. 801 et seq.) if the products have no significant potential for abuse. The authority to exempt these products was ultimately delegated to the Deputy Assistant Administrator, Office of Diversion Control, Drug Enforcement Administration. The procedure for implementing this section of the ASCA was published in the **Federal Register** by the DEA on August 30, 1991 (56 FR 42935). Applications which were in conformance with the announcement were received and were forwarded to the Secretary of Health and Human Services for his evaluation.

The Deputy Assistant Administrator, having reviewed the applications, the recommendations of the Secretary, and other relevant information, finds that each of the products described below has no significant potential for abuse because of its concentration, preparation, mixture or delivery system.

Interested persons are invited to submit their comments in writing with regard to this interim rule.

The listing of these products in 21 CFR 1308.34 relieves persons who handle them in the course of legitimate business from the registration, records, reports, prescription, physical security, import, and export requirements associated with Schedule III substances. Accordingly, the Deputy Assistant Administrator certifies that this action will have no negative economic impact upon small entities whose interests must be considered under the Regulatory Flexibility Act (5 U.S.C. 601, et seq.).

This action has been analyzed in accordance with the principles and criteria contained in Executive Order 12612, and it has been determined that this matter does not have sufficient federalism implications to require the preparation of a Federalism Assessment.

It has been determined that drug control matters are not subject to review by the Office of Management and Budget (OMB) pursuant to the provisions of Executive Order 12291. Accordingly, this action is not subject to those provisions of Executive Order 12778 which are contingent upon review by OMB. Nevertheless, the Deputy Assistant Administrator has determined that this is not a "major rule," as that term is used in Executive Order 12291, and that it would otherwise meet the applicable standards of sections 2(a) and 2(b)(2) of Executive Order 12778.

List of Subjects in 21 CFR Part 1308

Administrative practice and procedure, Drug traffic control, Narcotics, Prescription drugs.

Under the authority vested in the Attorney General by title XIX of Public Law 101-647, as delegated to the Administrator of the DEA pursuant to 21 U.S.C. 871(a) and 28 CFR 0.100, and delegated to the Deputy Assistant Administrator, Office of Diversion Control in 28 CFR 0.104, appendix to subpart R, section 7(g), the Deputy Assistant Administrator of the Office of Diversion Control hereby amends 21 CFR part 1308 as set forth below:

PART 1308—[AMENDED]

1. The authority citation for 21 CFR part 1308 continues to read as follows:

Authority: 21 U.S.C. 811, 812, 871(b) unless otherwise noted.

2. In § 1308.34, the table is revised to read as follows:

§ 1308.34 Exempt anabolic steroid products.

* * * * *

TABLE OF EXEMPT ANABOLIC STEROID PRODUCTS

Trade name	Company	NDC code	Form	Ingredients	Quantity
Estratest	Solvay Pharmaceuticals, Marietta, GA	#0032-1026	TB	Esterified estrogens	1.25 mg
				Methyltestosterone	2.5 mg
Estratest HS	Solvay Pharmaceuticals, Marietta, GA	#0032-1023	TB	Esterified estrogens	0.625 mg
				Methyltestosterone	1.25 mg

TABLE OF EXEMPT ANABOLIC STEROID PRODUCTS—Continued

Trade name	Company	NDC code	Form	Ingredients	Quantity
Premar in with Methyltestosterone	Ayerst Labs. Inc., New York, NY	#0046-0879	TB	Conjugated estrogens Methyltestosterone	1.25 mg 10.0 mg
Premar in with Methyltestosterone	Ayerst Labs. Inc., New York, NY	#0046-0878	TB	Conjugated estrogens Methyltestosterone	0.625 mg 5.0 mg
Testosterone Cypionate—Estradiol Cypionate Injection.	Steris Labs. inc., Phoenix, AZ	#0402-0257	Vial	Testosterone cypionate Estradiol cypionate	50 mg/ml 2 mg/ml
Testosterone Enanthate—Estradiol Valerate Injection.	Steris Labs. Inc., Phoenix, AZ	#0402-0360	Vial	Testosterone enanthate Estradiol valerate	90 mg/ml 4 mg/ml

* * * * *

Dated: July 15, 1992.

Gene R. Haislip,

Deputy Assistant Administrator, Office of Diversion Control, Drug Enforcement Administration.

[FR Doc. 92-17202 Filed 7-21-92; 8:45 am]

BILLING CODE 4410-09-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 48 and 602

[T.D. 8421]

RIN 1545-AP48

Gasoline Excise Tax

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final Regulations.

SUMMARY: This document contains final regulations relating to the federal excise tax on gasoline. These regulations reflect and implement certain changes made by the Tax Reform Act of 1986 and the Revenue Reconciliation Act of 1990. These regulations affect refiners, importers, and distributors of gasoline and provide guidance relating to taxable transactions, persons liable for tax, gasoline blendstocks, and gasohol.

EFFECTIVE DATES: These regulations are effective January 1, 1993, except that § 48.4081-9 is effective July 1, 1991.

FOR FURTHER INFORMATION CONTACT: Frank Boland, (202) 566-4475 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in this final regulation has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1980 (44 U.S.C. 3504(h)) under control number 1545-1270. The estimated annual burden per respondent varies from .1 hour to .25 hours, depending on individual circumstances, with an estimated average of .2 hour.

These estimates are an approximation of the average time expected to be necessary for a collection of information. They are based on such information as is available to the Internal Revenue Service. Individual respondents may require greater or less time depending on their particular circumstances.

Comments regarding the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Internal Revenue Service, attn: IRS Reports Clearance Officer, T:FP, Washington, DC 20224, and to the Office of Management and Budget, attention: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Background

Sections 4081 and 4082 of the Internal Revenue Code impose, and provide certain rules relating to, the federal gasoline excise tax. Sections 4081 and 4082 were amended in relevant part by the Tax Reform Act of 1986 (the "1986 Act") and the Revenue Reconciliation Act of 1990 (the "1990 Act").

On August 27, 1991, the IRS published in the **Federal Register** (56 FR 42287) proposed amendments to the regulations (26 CFR part 38) under sections 4081 and 4082. The IRS received a number of comments with respect to the proposed regulations, and a public hearing was held on November 25, 1991. After consideration of all comments received and statements made at the public hearing, the proposed regulations are adopted as revised by this Treasury decision.

Significant Issues Raised in Comments and Changes Made by the Final Regulations

Overview

Three major issues were raised in the public comments on the proposed regulations: (1) The identity of the person liable for tax on removal of gasoline at the terminal rack, (2) the treatment of gasoline blendstocks, and (3) the refund procedures under section 4081(e). Generally, the final regulations adopt the proposed rule that the position holder is liable for tax on removal of gasoline at the terminal rack, modify the proposed rules for gasoline blendstocks to allow tax-free nonbulk transfers of gasoline blendstocks to approved terminals and refineries, and modify the proposed refund procedures by revising the form and content of the claim for a refund. The final regulations generally are effective on and after January 1, 1993. Transitional rules are provided for the period from July 1, 1991, to December 31, 1992.

Definitions (§ 48.4081-1)

Under the proposed regulations, the term "bulk transfer" means any transfer of gasoline by pipeline or marine vessel. Several commentators suggested that the term be expanded to include a gasoline registrant's transfer of its gasoline by truck or rail car from one approved terminal to another approved terminal.

The final regulations do not adopt this suggestion. The principal purpose of the 1990 Act amendments to section 4081 was to make all nonbulk removals of gasoline from a terminal taxable. Enforcement of the federal gasoline excise tax is greatly complicated if some removals of gasoline at the terminal rack are exempt from tax.

In response to a comment, the final regulations clarify that entry into the United States does not occur when gasoline is brought into Puerto Rico (which is part of the United States customs territory). However, entry into the United States does occur when gasoline is brought into the United States from Puerto Rico.

The final regulations shorten the term "gasoline blend stocks and additives" to "gasoline blendstocks" and adopt the list of gasoline blendstocks contained in the proposed regulations, with certain modifications.