

within slaughter channels. The form of identification will be an electronic implant providing a unique identification number which may be applied by the owner of the flock or his or her agent in accordance with instructions by a Veterinary Services representative, State representative, or an accredited veterinarian.

(4) The owner of the flock or his or her agent shall maintain, and keep for a minimum of five years after an animal dies or is otherwise removed from a flock, the following records for each animal in the flock: the animal's individual identification number from its electronic implant and any secondary form of identification the owner of the flock may choose to maintain; sex; breed; date of acquisition and source (previous flock), if the animal was not born in the flock; and disposition, including the date and cause of death, if known, or date of removal from the flock.

(5) The owner of the flock or his or her agent shall allow breed associations and registries, livestock markets, and packers to disclose records to Veterinary Services representatives or State representatives, to be used to trace source flocks and exposed animals.

(6) The owner of the flock or his or her agent shall make animals in the flock and records required to be kept under paragraph (a)(4) of this section available for inspection by Veterinary Services representatives and State representatives, given reasonable prior notice.

(7) Upon request of a Veterinary Services representative, the owner of the flock or his or her agent will have an accredited veterinarian collect and submit tissues from animals reported in accordance with paragraph (a)(2) of this section to a laboratory designated by a Veterinary Services representative.

(b) [Reserved]

(Approved by the Office of Management and Budget under control number 0579-0101.)

§ 79.3 Designation of scrapie-positive animals, source flocks, and infected flocks; notice to owners; publication.

(a) A Veterinary Services representative or State representative will determine an animal to be a scrapie-positive animal after determining that the animal has been diagnosed with scrapie in accordance with the definition of a scrapie-positive animal in § 79.1 of this part. A Veterinary Services representative or State representative will determine a flock to be a source flock after reviewing sale, movement, and breeding records that indicate the flock meets the definition of a source flock. A

Veterinary Services representative or State representative will determine a flock to be an infected flock after determining that a scrapie-positive animal is in the flock.

(b) As soon as possible after making such a determination, a Veterinary Services representative or State representative will attempt to notify the owner of the flock in writing that the flock contained a scrapie-positive animal, or is an infected flock, or source flock.² The notice will include a description of the interstate movement restrictions and identification requirements contained in this part. (Approved by the Office of Management and Budget under control number 0579-0101.)

Done in Washington, DC, this 23 day of July, 1992.

Robert Melland,

Administrator, Animal and Plant Health Inspection Service.

[FR Doc. 92-17878 Filed 7-29-92; 8:45 am]

BILLING CODE 3410-34-M

Food Safety and Inspection Service

9 CFR Part 318

[Docket No. 89-025F]

RIN 0583-AA43

Additional Curing Methods for Destroying Trichinae

AGENCY: Food Safety and Inspection Service, USDA.

ACTION: Final rule; correction.

SUMMARY: The Food Safety and Inspection Service is correcting three typographical errors in its final regulation for additional curing methods for destroying trichinae, which was published on Monday June 22, 1992, (57 FR 27870).

EFFECTIVE DATE: July 22, 1992.

FOR FURTHER INFORMATION CONTACT: William C. Smith, Director, Processed Products Inspection Division, Science & Technology, Food Safety and Inspection Service, U.S. Department of Agriculture, Washington, DC 20250 (202) 720-3840.

SUPPLEMENTARY INFORMATION: On June 22, 1992, the Food Safety and Inspection Service published a final rule (57 FR 27870) which amended § 318.10 of the Federal meat inspection regulations (9 CFR 318.10) that prescribes the

² A current list of flocks determined to be infected flocks or source flocks will be published in the Federal Register from time to time. This list may also be obtained from the Administrator, c/o Sheep, Goat, Equine, and Poultry Diseases Staff, Animal and Plant Health Inspection Service, United States Department of Agriculture, 6505 Belcrest Road, Hyattsville, MD 20782.

treatment of pork and products containing pork to destroy trichinae. There were three typographical errors that are corrected as follows:

On page 27874, in the third column, in § 318.10(c)(3)(i) Method No. 7, in the title of the first Table the second line "105 Millimeters (4 1/16 Inches) Or; is corrected to read "105 Millimeters (4 1/8 Inches) Or".

On page 27875, in the second column, in § 318.10(c)(3)(iv) Method No. 3(F)(2), line 9, the temperature "69 °F (15.6 °C)" is corrected to read "60 °F (15.6 °C)".

On page 27876, in the third column, in § 318.10(c)(3)(iv) Method No. 6(B), line 3, the temperature "110 °F (41 °C)" is corrected to read "110 °F (43 °C)".

Done at Washington, DC on: July 23, 1992.

H. Russell Cross,

Administrator, Food Safety and Inspection Service.

[FR Doc. 92-17938 Filed 7-29-92; 8:45 am]

BILLING CODE 3410-DM-M

TENNESSEE VALLEY AUTHORITY

18 CFR Part 1301

Privacy Act

AGENCY: Tennessee Valley Authority (TVA).

ACTION: Final rule.

SUMMARY: The Tennessee Valley Authority is amending its Privacy Act regulations. The regulations are amended to show that the "reviewing official" is now the Vice President, Employee Worklife, and to instruct individuals who wish to appeal TVA's initial determination not to amend or correct that individual's record to deliver their appeal to the Vice President, Employee worklife.

EFFECTIVE DATE: July 30, 1992.

FOR FURTHER INFORMATION CONTACT: Mark R. Winter, Tennessee Valley Authority, 1101 Market Street (MR 2F), Chattanooga, TN 37402-2801, telephone number: (615) 751-2523.

SUPPLEMENTARY INFORMATION: This rule was not published in proposed form since it relates to agency practice. Since this rule is non-substantive, it is being made effective immediately, July 30, 1992.

List of Subjects in 18 CFR Part 1301

Administrative practice and procedure, Freedom of Information, Privacy Act, Sunshine Act.

For the reasons set forth in the preamble, title 18, chapter XIII of the

Code of Federal Regulations is amended as follows:

PART 1301—PROCEDURES

1. The authority citation for part 1301, continues to read as follows:

Authority: 16 U.S.C. 831-831dd, 5 U.S.C. 552a.

2. Section 1301.12 is amended by revising paragraph (f) to read as follows:

§ 1301.12 Definitions.

(f) The term *reviewing official* means TVA's Vice President, Employee Worklife, or another TVA official designated by the Vice President in writing to decide an appeal pursuant to § 1301.19;

3. Section 1301.19 is amended by revising paragraph (a) introductory text to read as follows:

§ 1301.19 Appeals on initial adverse agency determination on correction or amendment.

(a) An individual may appeal an initial determination refusing to amend that individual's record in accordance with this section. An appeal must be taken within 20 days of receipt of notice of TVA's initial refusal to amend the record and is taken by delivering a written notice of appeal to the Vice President, Employee Worklife, Tennessee Valley Authority, Knoxville, Tennessee 37902. Such notice shall be signed by the appellant and shall state:

Charles E. Price,
Interim Vice President, Information Services.
[FR Doc. 92-18004 Filed 7-29-92; 8:45 am]
BILLING CODE 8120-08-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 8424]

RIN 1545-AN51

Group Term Life Insurance

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations which prescribe the cost of group term life insurance for purposes of section 79 of the Internal Revenue Code. This revision is necessary to conform to statutory changes concerning the cost of group term life insurance for individuals over 63 years of age. These regulations

provide guidance to employers who must use these costs to calculate amounts includible in the gross income of their employees because of group term life insurance provided by the employers.

EFFECTIVE DATE: These regulations are effective for taxable years beginning after December 31, 1988.

FOR FURTHER INFORMATION CONTACT: Betty Clary, (202) 566-3496 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains final regulations amending the Income Tax Regulations under section 79 of the Internal Revenue Code. The regulations reflect the amendment of section 79 by section 5013 of the Technical and Miscellaneous Revenue Act of 1988 (Pub. L. 100-647) with respect to individuals over 63 years of age.

Explanation of Provisions

Section 79 of the Internal Revenue Code (Code) generally permits an employee to exclude from gross income the cost of the first \$50,000 of employer-provided group term life insurance coverage. The remaining cost of the coverage is included in the employee's gross income. Currently, the cost of the insurance coverage is determined on the basis of the employee's actual age, using uniform premiums prescribed in the regulations under section 79 of the Code. Under prior law, the cost of group-term coverage for an individual age 64 or older was calculated using age 63. This special rule for individuals over age 63 was eliminated by section 5013 of the Technical and Miscellaneous Act of 1988 (TAMRA), thereby requiring the Internal Revenue Service to develop uniform premium rates for individuals over age 63.

On November 20, 1989, the Internal Revenue Service published in the *Federal Register* (54 FR 47995), a notice of proposed rulemaking by cross-reference to a temporary regulation published the same day in the *Federal Register* (54 FR 47978) under section 79 of the Internal Revenue Code. The temporary regulation, § 1.79-3T, added rates to the uniform premium table for individuals age 65 to 69 (\$2.10 per month per \$1,000 of group term life insurance protection) and for individuals age 70 and older (\$3.76 per month per \$1,000 of group term life insurance protection). These rates were developed using the same data and assumptions as had been used previously to develop rates for individuals younger than 65. The rates for individuals under 65 did not change.

Written and oral comments were received from the public concerning the regulation. No one requested a public hearing and none was held. The issues raised by the comments had been considered prior to the publication of the temporary regulation, or were outside the scope of the regulation.

Several comments were received criticizing the temporary regulation, which was published on November 20, 1989, for making the rates for individuals 64 and older effective as of January 1, 1989. During the formulation of the temporary regulation, the Service concluded that, because the effective date of section 5013 of TAMRA was January 1, 1989, Congress intended that regulations prescribing the rates for the older age groups also be effective as of that date.

A number of commenters expressed the view that the current uniform premium rates do not reflect changes in the mortality experience and gender mix of employees that have occurred since the uniform premium table was last updated in 1983. They believe that this results in rates that are too high for some age groups but too low for others. The Internal Revenue Service agrees that the uniform premium table should be revised, and a regulation project was opened in 1989 for that purpose. The project has been delayed, however, because the mortality statistics published by the Society of Actuaries that are used to develop the uniform premium rates are also in the process of revision.

Finally, some commenters argued that the uniform premium rates should be the same for all employees, regardless of age. This issue is answered by statute since section 79(c) of the Internal Revenue Code requires the uniform premiums to be computed on the basis of five-year age brackets.

Accordingly, this Treasury decision adopts the temporary regulation in final form without substantive change, by removing § 1.79-3T and incorporating that section's uniform premium table directly in § 1.79-3.

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 final Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of

the Internal Revenue Code, the notice of proposed rulemaking for the regulations was submitted to the Administrator of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Betty Clary of the Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations), Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in their development.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

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

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.79-3 is amended by revising paragraph (d)(2) to read as follows:

§ 1.79-3 Determination of amount equal to cost of group-term life insurance.

(d) * * *

(2) For the cost of group-term life insurance provided after December 31, 1988, the following table sets forth the cost of \$1,000 of group-term life insurance provided for one month, computed on the basis of 5-year age brackets. For purposes of Table I, the age of the employee is the employee's attained age on the last day of the employee's taxable year.

TABLE I.—UNIFORM PREMIUMS FOR \$1,000 OF GROUP-TERM LIFE INSURANCE PROTECTION

5-year age bracket	Cost per \$1,000 of protection for 1-month
Under 30.....	\$0.08
30 to 34.....	.09
35 to 39.....	.11
40 to 44.....	.17
45 to 49.....	.29
50 to 54.....	.48
55 to 59.....	.75
60 to 64.....	1.17
65 to 69.....	2.10
70 and above.....	3.76

Par. 3. Section 1.79-3T is removed.
Michael P. Dolan,
Acting Commissioner of Internal Revenue.
Dated: July 5, 1992.

Approved:
Fred T. Goldberg, Jr.,
Assistant Secretary of the Treasury.
[FR Doc. 92-17935 Filed 7-29-92; 8:45 am]
BILLING CODE 4830-01-M

26 CFR Part 43

[T.D. 8422]

RINS 1545-AO41; 1545-AP03

Final Regulations Regarding the Tax on Transportation by Water

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final Regulations.

SUMMARY: This document contains regulations that implement the tax on the transportation of passengers on covered voyages by certain vessels under sections 4471 and 4472 of the Internal Revenue Code ("the Code") as enacted by section 7504 of the Revenue Reconciliation Act of 1989 (Pub. L. 101-239, 103 Stat. 2106, 2362). These regulations affect persons providing transportation by water.

EFFECTIVE DATE: These regulations are effective for voyages beginning on or after January 1, 1990.

FOR FURTHER INFORMATION CONTACT: Edward B. Madden, Jr., on (202) 566-4077 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains final regulations to be added to part 43 of title 26 of the Code of Federal Regulations ("CFR") under sections 4471 and 4472 of the Code. On Friday, October 12, 1990, the Internal Revenue Service ("the Service") published temporary regulations in the Federal Register (T.D. 8314; 55 FR 41519, as corrected in 55 FR 46667) on the Excise Tax on Transportation by Water under section 4471. A Notice of Proposed Rulemaking cross-referencing the temporary regulations was published the same day in the Federal Register (55 FR 41546). Also on Friday, October 12, 1990, the Service published a Notice of Proposed Rulemaking in the Federal Register (55 FR 41545, as corrected in 55 FR 46132) proposing regulations under section 4472. Further, on Thursday, January 3, 1991, the Service published a Notice of Proposed Rulemaking in the Federal Register (56 FR 233) proposing amendments to the regulations on the Excise Tax on Transportation by Water (26 CFR part 43) by cross-reference to temporary regulations published the same day in the Federal Register (T.D. 8328; 56 FR 179). Written comments

responding to the notices were received and a public hearing was held on April 8, 1991.

Explanation of Provisions

The regulations provide taxpayers with rules and definitions for complying with the tax imposed by section 4471 of the Code. The preamble to the proposed regulations generally explains the provisions of the regulations except as discussed below.

Section 4471 of the Code imposes a tax of \$3 per passenger on a covered voyage to be paid by the person providing the covered voyage. The tax is to be imposed only once for each passenger, either at the time of first embarkation or disembarkation in the United States. A "covered voyage" is a voyage of a commercial passenger vessel that extends over one or more nights, or of a commercial vessel that transports passengers engaged in gambling aboard the vessel beyond the territorial waters of the United States. A passenger vessel is any vessel with stateroom or berth accommodations for more than 16 passengers.

One commentator suggested that the regulations should clarify that a single "voyage" does not encompass different sets of passengers. In keeping with the definition of "covered voyage" contained in section 4472 of the Code, the regulations define "voyage" in relation to the movement of a vessel and independent of the itinerary of the passengers of the vessel. The itinerary of a passenger or of a group of passengers may include all or any part of a voyage by a vessel.

Several commentators suggested that the definition of "over 1 or more nights" as 18 or more hours including midnight fails to take account of the customary practices of the charter fishing industry. Commentators suggested that the definition should be revised to include one complete period of darkness. The Service and the Treasury Department believe that this definition is too expansive and is not consistent with Congressional intent. For example, under the suggested definition, a voyage commencing after nightfall on day one would not extend for one complete period of darkness until sunrise on day three. However, in order to address the commentators' concerns, the final regulations provide that a voyage extends over 1 or more nights if it extends for more than 24 hours.

Several commentators suggested that the regulations may be in conflict with recognized principles of international law. They contended that, to the extent the tax applies to foreign vessels