

provisions found in 43 CFR Parts 3590 through 3599, inclusive, and are implemented in this part with relationship to:

- (1) Exploration and mining operations.
- (2) Obligations of lessees and permittees.
- (3) Maps and plans.
- (4) Bore holes and samples.
- (5) Mining methods.
- (6) Protection against mining hazards.
- (7) Milling waste from mining or milling.
- (8) Production records and audit.
- (9) Inspection, issuance of orders, and enforcement of orders.
- (10) Late payment or underpayment of charges.

§ 215.27 When can operations and production be suspended?

We may authorize the suspension of the operating and producing requirements on mining leases for minerals other than oil and gas whenever we find that marketing facilities are inadequate or economic conditions unsatisfactory. You may apply for relief from all operating and producing requirements to the BLM in triplicate and give a copy to us. Complete information must be furnished showing the necessity for relief. Suspension of operations and production will not relieve you from the obligations of continued payment of the annual rental or the minimum royalty.

§ 215.28 Who owns the mine tailings?

Mine tailings, mine refuse, "chat" and tailing piles are the property of the lessors from whose lands the ores were removed and in the percentage attributed thereto.

§ 215.29 How are mine tailings disposed of?

Disposal of mine tailings, mine refuse, "chat" or tailing piles for purposes other than the recovery of lead and zinc concentrates must be in the methods and manner we decide is appropriate and in the best interest of the Indian owners.

§ 215.30 What can chat be used for?

(a) Chat must only be used for applications that are within one of the following categories:

- (1) Applications that bind the chat into a durable product (for example, use as an aggregate in batch plants preparing asphalt or concrete);
- (2) Applications where the chat is applied below paving on asphalt or concrete roads or parking lots;
- (3) Applications where the chat is used as a raw product for manufacturing

a safe product (for example, glass manufacturing); or

(4) Applications where the chat is covered with at least twenty-four (24) inches of clean material in areas that are not likely to be used for residential or public area development (for example, deep fill on industrial sites).

(b) Any other applications, including residential applications, are prohibited. Use of chat for any unauthorized applications may result in immediate termination of a chat purchase contract, prosecution for trespass, or other sanctions.

(c) Contracts for the sale or disposal of chat under this part are subject to the provisions in 25 CFR part 216.

Dated: August 6, 1996.

Ada E. Deer,

Assistant Secretary—Indian Affairs.

[FR Doc. 96-21741 Filed 8-26-96; 8:45 am]

BILLING CODE 4310-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[INTL-0003-95]

RIN 1545-AT92

Source of Income From Sales of Inventory and Natural Resources Produced In One Jurisdiction and Sold In Another Jurisdiction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to the notice of proposed rulemaking.

SUMMARY: This document contains corrections to the notice of proposed rulemaking (INTL-0003-95) which was published in the Federal Register on Monday, December 11, 1995 (60 FR 63478). The notice of proposed rulemaking relates to the source of income from sales of natural resources or other inventory produced in the United States and sold in a foreign country or produced in a foreign country and sold in the United States.

FOR FURTHER INFORMATION CONTACT: Anne Shelburne (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:
Background

The notice of proposed rulemaking that is subject to these corrections is under section 863 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (INTL-0003-95) contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of proposed rulemaking (INTL-0003-95) which is the subject of FR Doc. 95-30087 is corrected as follows:

1. On page 63480, column 2, in the preamble, under the heading "1. Export Terminal Rule", the second full paragraph, line 12, the language "production activity following export. A" is corrected to read "production activity as defined in § 1.863-1(b)(3)(ii) following export. A".

2. On page 63483, column 3, in the preamble, under the heading "3. Determination of Source of Gross Income", line 3 from the top of the column, the language "are located where the tangible" is corrected to read "are located where the taxpayer's tangible".

3. On page 63483, column 3, in the preamble, under the heading "3. Determination of Source of Gross Income", the fourth full paragraph, line 8, the language "sit us of economic activity. Accordingly," is corrected to read "situs of economic activity. Accordingly,".

§ 1.863-1 [Corrected]

4. On page 63485, column 2, § 1.863-1 (b)(1) introductory text, line 2, the language "Except to the extent provided in" is corrected to read "Notwithstanding any other provision, except to the extent provided in".

§ 1.863-2 [Corrected]

5. On page 63486, column 3, § 1.863-2 (b), lines 15 and 16, the language "paragraph (a)(2) of this section, see § 1.863-3. However, the principles of" is corrected to read "paragraph (a)(2) of this section, see § 1.863-1 for natural resources and § 1.863-3 for other inventory. However, the principles of".

§ 1.863-3 [Corrected]

6. On page 63487, column 3, § 1.863-3 (b)(2)(iv), paragraph (i) of *Example 1.*, line 4, the language "country X to D, a unrelated foreign clothing" is corrected to read "country X to D, an unrelated foreign clothing".

7. On page 63488, column 2, § 1.863-3 (c)(1)(i)(B), line 4, the language "intangible assets owned by the taxpayer" is corrected to read

“intangible assets owned directly by the taxpayer”.

Michael L. Slaughter,

Acting Chief, Regulations Unit, Associate Chief Counsel (Corporate).

[FR Doc. 96-21601 Filed 8-26-96; 8:45 am]

BILLING CODE 4830-01-P

26 CFR Part 1

[INTL-4-95]

RIN 1545-AT41

Allocation of Loss on Disposition of Stock; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to the notice of proposed rulemaking.

SUMMARY: This document contains corrections to the notice of proposed rulemaking (INTL-4-95) which was published in the Federal Register on Monday, July 8, 1996 (61 FR 35696). The notice of proposed rulemaking relates to the allocation of loss realized on the disposition of stock.

FOR FURTHER INFORMATION CONTACT: Seth B. Goldstein (202) 622-3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is subject to these corrections is under section 865 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (INTL-4-95) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of proposed rulemaking (INTL-4-95) which is the subject of FR Doc. 96-17004 is corrected as follows:

§ 1.904-4 [Corrected]

On page 35701, column 2, § 1.904-4, paragraph (c)(2)(i), line 11, the language “January 1, 1988. Paragraph (2)(ii)(B) of” is corrected to read “January 1, 1988. Paragraph (c)(2)(ii)(B) of”.

Michael L. Slaughter,

Acting Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 96-21599 Filed 8-26-96; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[TN-176-1-9641b; TN-177-1-9642b; FRL-5546-9]

Approval and Promulgation of Implementation Plans; Tennessee: Approval of Revisions to the Tennessee SIP Regarding Volatile Organic Compounds

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA proposes to approve the State implementation plan (SIP) revision submitted by the State of Tennessee for the purpose of amending the chapter regulating volatile organic compounds (VOCs). In the final rules section of this Federal Register, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: To be considered, comments must be received by September 26, 1996.

ADDRESSES: Copies of the documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460.

Environmental Protection Agency, Region 4 Air Programs Branch, 345 Courtland Street, NE, Atlanta, Georgia 30365.

Division of Air Pollution Control, Tennessee Department of Environment and Conservation, L & C

Annex, 9th Floor, 401 Church Street, Nashville, Tennessee 37343-1531.

FOR FURTHER INFORMATION CONTACT:

William Denman, Regulatory Planning and Development Section, Air Programs Branch, Air, Pesticides & Toxics Management Division, Region 4 Environmental Protection Agency, 345 Courtland Street, NE, Atlanta, Georgia 30365. The telephone number is 404/347-3555 x4208. Reference files TN-176-1-9641b and TN-177-1-9642b.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule which is published in the rules section of this Federal Register.

Dated: July 22, 1996.

A. Stanley Meiburg,

Acting Regional Administrator.

[FR Doc. 96-21695 Filed 8-26-96; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 52

[MA-46-1-7194b; A-1-FRL-5557-4]

Approval and Promulgation of Air Quality Implementation Plans; Massachusetts; Marine Vessel Transfer Operations

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing a conditional approval of a State Implementation Plan (SIP) revision submitted by the Commonwealth of Massachusetts. This revision contains a regulation to control volatile organic compound (VOC) emissions from marine vessel transfer operations. In the Final Rules Section of this Federal Register, EPA is conditionally approving the Commonwealth's SIP revision as a direct final rule without prior proposal. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to that direct final rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this proposal. Any parties interested in commenting on this proposal should do so at this time.

DATES: Comments must be received on or before September 26, 1996.

ADDRESSES: Comments may be mailed to Susan Studlien, Deputy Director, Office of Ecosystem Protection, U.S.