# FEDERAL REGISTER

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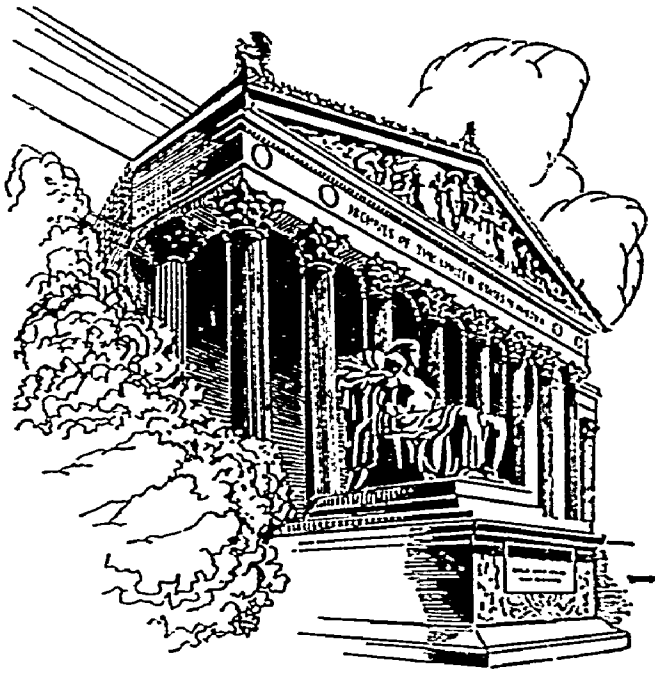

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aliquot of the syrup with a suitable syringe and dissolve with 0.01*N* methanolic hydrochloric acid (solution 13). Further dilute with 0.1*M* potassium phosphate buffer, pH 4.5 (solution 4), to the reference concentration of 0.06 microgram of methacycline per milliliter (estimated).

(2) *pH.* Proceed as directed in § 141.503 of this chapter using the undiluted sample.

(Sec. 507, 59 Stat. 463, as amended; 21 U.S.C. 357)

Dated: March 2, 1971.

H. E. SIMMONS,
*Director, Bureau of Drugs.*

[FR Doc.71-3512 Filed 3-12-71;8:45 am]

# Title 22—FOREIGN RELATIONS

## Chapter I—Department of State

[Departmental Reg. 108.634]

## PART 51—PASSPORTS

### Subpart E—Limitation on Issuance or Extension of Passports

LIMITATION OF PASSPORTS IN EXTRADITION CASES

Section 51.70(a) is amended by adding subparagraph (4) to read as follows:

**§ 51.70 Denial of passports.**

(a) * * *

(4) The applicant is the subject of a request for extradition or provisional arrest for extradition which has been presented to the government of a foreign country.

* * * * *

(Sec. 1, 44 Stat. 887, sec. 4, 63 Stat. 111, as amended; 22 U.S.C. 211a, 2658, E.O. 11295; 3 CFR, 1966 Comp.)

*Effective date.* This revision shall be effective 60 days after publication in the FEDERAL REGISTER.

For the Secretary of State.

BARBARA M. WATSON,
*Administrator, Bureau of Security and Consular Affairs.*

Dated: March 2, 1971.

[FR Doc.71-3543 Filed 3-12-71;8:48 am]

# Title 25—INDIANS

## Chapter I—Bureau of Indian Affairs, Department of the Interior

SUBCHAPTER J—FISCAL AND FINANCIAL AFFAIRS

## PART 111—REIMBURSEMENT OF THE UTE TRIBE OF THE UINTAH AND OURAY RESERVATION, UTAH

### Adjudication of Claims of Former Mixed-Blood Members

MARCH 8, 1971.

This notice is published in the exercise of rule-making authority delegated by the Secretary of the Interior to the Commissioner of Indian Affairs by 230 DM 2 (32 F.R. 13928). The authority to issue regulations on Indian affairs is vested in the Secretary of the Interior by sections 161, 463, and 465 of the Revised Statutes (5 U.S.C. 301; 25 U.S.C. 2 and 9).

Section 3 of the Act of September 18, 1970 (84 Stat. 843) provides for payment to be made by the Secretary of the Interior, notwithstanding any other provision of law, to those persons whose names appear on the final roll of mixed-blood members that was prepared pursuant to section 8 of the Act of August 27, 1954 (68 Stat. 868), or to their heirs or legatees, under such rules as the Secretary may prescribe. The authority of the Secretary of the Interior under the Act of September 18, 1970 (84 Stat. 843) was delegated to the Commissioner of Indian Affairs in section 30(a)(49) of Secretarial Order 2508, published at page 229 of the January 7, 1971, issue of the FEDERAL REGISTER (36 F.R. 229).

Subchapter J, Chapter I, of Title 25 of the Code of Federal Regulations is amended by adding a new Part 111, Reimbursement of the Ute Tribe of the Uintah and Ouray Reservation, Utah. This new part contains the rules under which payment will be made to former mixed-blood members of the Ute Tribe of the Uintah and Ouray Reservation, Utah.

Since the rules contained in this new part provide the means for conveying benefits on the former mixed-blood members of the Ute Tribe, advance notice and public procedure thereon would delay considerably the conveying of such benefits and has been deemed contrary to the public interest. Therefore, advance notice and public procedure are dispensed with under the exception provided in subsection (b)(B) of 5 U.S.C. 553 (Supp. V, 1965-69).

Section 3 of the Act of September 18, 1970 (84 Stat. 843) provides that all claims for payment by mixed-bloods shall be filed not later than 3 years from the date of the Act. If the rules contained in this new part were published with a 30-day deferred effective date, it would decrease the amount of time available for former mixed-blood members of the Ute Tribe to file their claims. Therefore, the 30-day deferred effective date is deemed contrary to the public interest and is dispensed with under the exception provided in subsection (d)(3) of 5 U.S.C. 553 (Supp. V, 1965-69).

Subchapter J, Chapter I, of Title 25 of the Code of Federal Regulations is amended by adding a new Part 111, reading as follows:

ADJUDICATION OF CLAIMS OF FORMER MIXED-BLOOD MEMBERS

Sec.
111.1 Definitions.
111.2 Purpose.
111.3 Eligibility for reimbursement.
111.4 Information required from claimant.
111.5 Burden of proof.
111.6 Appeals.
111.7 Action by the Secretary.
111.8 Special instruction.

AUTHORITY: The provisions of this Part 111 issued under sec. 3, 84 Stat. 843.

ADJUDICATION OF CLAIMS OF FORMER MIXED-BLOOD MEMBERS

**§ 111.1 Definitions.**

As used in this part—

(a) "Secretary" means the Secretary of the Interior or his authorized representative.

(b) "Commissioner" means the Commissioner of Indian Affairs.

(c) "Financial Management Officer" means the Chief of the Division of Financial Management, Post Office Box 127, 500 Gold Avenue SW., Albuquerque, NM 87103.

(d) "Heirs" means those persons entitled to inherit under State law from a person whose name appears on the final roll of mixed-blood Indians that was prepared pursuant to section 8 of the Act of August 27, 1954 (68 Stat. 868).

(e) "Legatee" means those persons entitled to personality or reality under a valid will of a person whose name appears on the final roll of mixed-blood Indians that was prepared pursuant to section 8 of the Act of August 27, 1954 (68 Stat. 868).

**§ 111.2 Purpose.**

The rules in this part are to govern payment to be made by the Secretary pursuant to section 3 of the Act of September 18, 1970, to those persons whose names appear on the final roll of mixed-blood Indians that was prepared pursuant to section 8 of the Act of August 27, 1954 (68 Stat. 868) or to their heirs or legatees.

**§ 111.3 Eligibility for reimbursement.**

Each person whose name appears on the final roll of mixed-blood Indians that was prepared pursuant to section 8 of the Act of August 27, 1954 (68 Stat. 868) or their heirs or legatees may obtain a copy of the form for Claim for Reimbursement Due as provided by Public Law 91-403, approved September 18, 1970, by request directed to the Financial Management Officer, Bureau of Indian Affairs, Post Office Box 127, 500 Gold Avenue SW., Albuquerque, NM 87103. The completed claim must be filed with the Financial Management Officer at the same address not later than September 18, 1973.

**§ 111.4 Information required from claimant.**

Each Claim for Reimbursement shall contain the following information:

(a) The name and address of the claimant, and if the claimant is a minor or mental incompetent, the name, address, and representative capacity of the person executing the claim on behalf of the minor or mental incompetent.

(b) The roll number if the claimant is an enrollee on the roll of mixed-blood Indians prepared pursuant to section 8 of the Act of August 27, 1954 (68 Stat. 868).

(c) The name and roll number of the deceased enrollee through which a legatee is claiming and the place and date of the deceased enrollee's death. A certified copy of the decree of distribution or



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other final order of the probate court should be submitted with the Claim for Reimbursement.

(d) The name and roll number of the deceased enrollee through which an heir is claiming, the place and date of the deceased enrollee's death and the relationship of the claimant to the deceased enrollee accompanied by copies of birth or marriage certificates or other evidence proving the relationship.

§ 111.5 Burden of proof.

The burden of proof rests upon the claimant to establish that he or she is entitled to reimbursement as an enrollee, heir, or legatee.

§ 111.6 Appeals.

Any person whose claim for reimbursement is rejected may appeal by filing such appeal in writing with the Financial Management Officer not more than thirty (30) days from receipt of the notice of rejection. The claimant must submit with his appeal any supporting data not previously furnished. When upon review of the evidence submitted by the appellant, the Financial Management Officer is satisfied that the claimant has established his right for reimbursement, the appellant shall be so notified. In any case where the Financial Management Officer determines the claimant ineligible, the Financial Management Officer shall forward the appeal together with the complete record and his recommendation thereon to the Commissioner for transmittal to the Secretary.

§ 111.7 Action by the Secretary.

The decision by the Secretary on an appeal shall be final and the claimant shall be given written notice of the decision.

§ 111.8 Special instruction.

To facilitate the work of the Financial Management Officer, the Commissioner may issue special instruction not inconsistent with the rules of this part.

LOUIS R. BRUCE,
*Commissioner.*

[FR Doc.71-3548 Filed 3-12-71;8:49 am]

# Title 26—INTERNAL REVENUE

## Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER A—INCOME TAX

[T.D. 7095]

## PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

### Percentage To Be Used by Foreign Life Insurance Companies in Computing Income Tax for the Taxable Year 1970 and Estimated Tax for the Taxable Year 1971

Section 819 of the Internal Revenue Code of 1954 provides for the determination of a percentage to be used in determining a "minimum figure" for each foreign corporation carrying on a life insurance business. Where this minimum figure exceeds such a corporation's surplus held in the United States, the amount of the "policy and other contract liability requirements" (determined under section 805 without regard to section 819), and the amount of the "required interest" (determined under section 809(a) without regard to section 819), must each be reduced by an amount determined by multiplying such excess by the "current earnings rate" (as defined in section 805(b)(2)). Accordingly, it is hereby determined that for purposes of computing the 1970 income tax for foreign corporations carrying on a life insurance business a percentage of 13.8 shall be used in determining the "minimum figure" under section 819.

It is presently anticipated that the data with respect to domestic life insurance companies for 1970 required for the computation of the percentage to be used by foreign corporations carrying on a life insurance business in computing their estimated tax for the taxable year 1971 will not be available in time for the filing of the declaration of estimated tax for such taxable year. Accordingly, it is hereby determined that for purposes of computing the estimated tax for the taxable year 1971 and payments of installments thereof by such corporation a percentage of 13.8 (the percentage applicable for 1970) shall be used in determining the minimum figure under section 819. No additions to tax shall be made because of any underpayment of estimated tax for the taxable year 1971 which results solely from the use of this percentage.

Because the percentage announced in this Treasury decision is computed from information contained in the income tax returns of domestic life insurance companies for the year 1969, which are not open to public inspection, the public accordingly cannot effectively participate in the determination of such figure. Therefore, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under section 553(b) of title 5 of the United States Code (Public Law 89-554, 80 Stat. 383), or subject to the effective date limitation of subsection (d) of such section.

[SEAL] EDWIN S. COHEN,
*Assistant Secretary of the Treasury.*

MARCH 11, 1971.

[FR Doc.71-3587 Filed 3-12-71;8:50 am]

[T.D. 7093]

## PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

### Consolidated Return Regulations

On February 6, 1971, notice of proposed rule making with respect to the amendment of the Income Tax Regulations (26 CFR Part 1) under section 1502 of the Internal Revenue Code of 1954 to provide rules for computation of the income tax surcharge in cases where a corporation is a member of an affiliated group of corporations for less than the entire year was published in the FEDERAL REGISTER (36 F.R. 2569). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the amendment of the regulations as proposed is hereby adopted.

(Secs. 1502 and 7805 of the Internal Revenue Code of 1954; 68 Stat. 367, 917; 26 U.S.C. 1502, 7805)

[SEAL] RANDOLPH W. THROWER,
*Commissioner of Internal Revenue.*

Approved: March 11, 1971.

EDWIN S. COHEN,
*Assistant Secretary of the Treasury.*

The Income Tax Regulations (26 CFR Part 1) under section 1502 of the Internal Revenue Code of 1954 are amended as follows to provide rules for computation of the income tax surcharge in cases where a corporation is a member of an affiliated group of corporations for less than the entire year:

§ 1.1502-2 [Amended]

PARAGRAPH 1. There is inserted at the end of § 1.1502-2 the following sentence: "For amount of tax surcharge, see section 51 and § 1.1502-7."

PAR. 2. There is inserted after § 1.1502-6 the following:

§ 1.1502-7 Tax surcharge.

(a) *Part-year affiliate.* If—

(1) A group files a consolidated return for any taxable year which includes any portion of the period beginning January 1, 1970, and ending June 30, 1970, and

(2) Any corporation (referred to in paragraph (b) of this section as a "part-year affiliate") which joins in the filing of such return is not a member of the group for each day during any such taxable year, the surcharge liability of the group under section 51 shall be determined under paragraph (b) of this section.

(b) *Amount of surcharge.* If paragraph (a) of this section applies, the surcharge liability imposed by section 51 on consolidated taxable income shall be the sum of—

(1) The surcharge which would be imposed under section 51(a)(1)(B) or (2) if that portion of the consolidated tax liability allocable to any part-year affiliate were excluded from the consolidated tax liability of the group, and

(2) The surcharge which would be imposed under section 51(a)(2) on any part-year affiliate if such part-year affiliate filed a separate return for the period for which its income was included in the consolidated return and if the tax imposed by this chapter for such period was the portion of consolidated tax liability allocable to such corporation.

Consolidated tax liability under subparagraphs (1) and (2) shall be determined under § 1.1502-2 without regard to



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