

(b) *Amount per ton.* 120 grams.  
 (c) *Indications for use.* For increased rate of weight gain.  
 (d) *Limitations.* For free-choice feeding to pasture cattle (slaughter, stocker, and feeder). Feed a nonmedicated commercial mineral product for 6 weeks to stabilize consumption between 2.66 and 5.33 ounces per head per day. Feed continuously to provide 10- to 20-milligrams harnbermycins per head per day. Not for use in animals intended for breeding. Each use of this free-choice Type C medicated feed must be the subject of an approved Form FDA 1900 as required by 21 CFR 510.455.

\* \* \* \* \*

Dated: August 16, 1996.  
 Robert C. Livingston,  
 Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.  
 [FR Doc. 96-21654 Filed 8-23-96; 8:45 am]  
 BILLING CODE 4160-01-F

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 26**

[TD 8644]

RIN 1545-AJ11; 1545-AL75; 1545-AO89

**Generation-Skipping Transfer Tax; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 8644) which were published in the Federal Register for Wednesday, December 27, 1995 (60 FR 66898), as corrected on June 12, 1996 (61 FR 29653). The final regulations relate to generation-skipping transfer tax.

**EFFECTIVE DATE:** December 27, 1995.

**FOR FURTHER INFORMATION CONTACT:** Jim Hogan (202) 622-3090 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are subject to these corrections are under chapter 13 of the Internal Revenue Code.

**Need for Correction**

As published, TD 8644, as corrected, contains errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 26**

Estate taxes, Reporting and recordkeeping requirements.

Accordingly, 26 CFR part 26 is corrected by making the following correcting amendments:

**PART 26—GENERATION-SKIPPING TRANSFER TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1986**

Paragraph 1. The authority citation for part 26 continues to read in part as follows:

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

**§ 26.2601-1 [Corrected]**

Par. 2. In § 26.2601-1, paragraph (b)(3)(iii)(B) is amended by revising "(b)(3)(iii)(A), (B), and (C)" to read "(b)(3)(iii)(A)(1), (2), and (3)".

**§ 26.2642-5 [Corrected]**

Par. 3. Section 26.2642-5 is amended by removing the punctuation ";" following the word "ratio" in the first sentence of paragraph (b)(1).

**§ 26.2654-1 [Corrected]**

Par. 4. Section 26.2654-1 is amended by revising paragraph (a)(1)(ii)(B) to read as follows:

**§ 26.2654-1 Certain trusts treated as separate trusts.**

- (a) \* \* \* (1) \* \* \*
- (ii) \* \* \*

(B) If the pecuniary amount is payable in kind on the basis of value other than the date of distribution value of the assets, the trustee is required to allocate assets to the pecuniary payment in a manner that fairly reflects net appreciation or depreciation in the value of the assets in the fund available to pay the pecuniary amount measured from the valuation date to the date of payment.

\* \* \* \* \*

Michael L. Slaughter,  
 Acting Chief, Regulations Unit, Assistant Chief Counsel (Corporate).  
 [FR Doc. 96-21598 Filed 8-23-96; 8:45 am]  
 BILLING CODE 4830-01-U

**Fiscal Service**

**31 CFR Part 214**

RIN 1510-AA54

**Depositaries for Federal Taxes**

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Final rule.

**SUMMARY:** This action removes Part 214 from Title 31 of the Code of Federal

Regulations. Part 214 governed the designation of financial institutions as depositaries for Federal taxes and the handling of deposits of Federal taxes by such depositaries and by Federal Reserve Banks. A Notice of Proposed Rule Making published October 27, 1992, proposed to combine portions of this part with 31 CFR Part 203 "Treasury Tax and Loan Depositaries" and to eliminate Part 214. Regulations published on July 1, 1993, incorporated the relevant provisions of Part 214 into Part 203. Part 214 should have been removed at that time. This action corrects that oversight.

**EFFECTIVE DATE:** September 25, 1996.

**ADDRESS:** Cash Management Policy and Planning Division, Financial Management Service, U.S. Department of the Treasury, Room 420, Liberty Center, 401 14th Street, S.W., Washington, DC 20227.

**FOR FURTHER INFORMATION CONTACT:** Donald E. Clark (202) 874-7106 (Financial Program Specialist).

**SUPPLEMENTARY INFORMATION:**

**Background**

On October 27, 1992, the Fiscal Service published a Notice of Proposed Rule Making to remove Part 214 and to revise sections of Part 203 of Title 31 of the Code of Federal Regulations. No comments on the proposed rule were received. Accordingly, on July 1, 1993, portions of this regulation were incorporated into Part 203 "Treasury Tax and Loan Depositaries." (58 FR 35395). Part 214 should have been removed at that time. This action rectifies that oversight.

**Rulemaking Analysis**

Treasury has determined that this regulation is not a significant regulatory action as defined in Executive Order 12866. Accordingly, a regulatory assessment is not required. It is hereby certified that this revision will not have a significant economic impact on a substantial number of small entities. Because the provisions of Part 214, here being eliminated, are duplicative of those contained in Part 203, there will not be a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required.

**List of Subjects in 31 CFR Part 214**

Banks, Banking, Taxes.

For the reasons set out in the preamble and under the authority of 31 U.S.C. 321, 31 CFR Part 214 is removed.