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Issued in Fort Worth, Texas, on January 14, 2011.

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**DEPARTMENT OF THE TREASURY****Alcohol and Tobacco Tax and Trade Bureau**

**27 CFR Parts 1, 4, 5, 7, 9, 13, 16, 17, 18, 20, 22, 24, 25, 26, 28, 30, 40, 41, 44, 45, 53, 70, and 71**

[Docket No. TTB-2011-0003; T.D. TTB-91]

RIN 1513-AB69

**Technical Corrections to the TTB Regulations**

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau, Treasury.

**ACTION:** Final rule; Treasury decision.

**SUMMARY:** In this final rule, the Alcohol and Tobacco Tax and Trade Bureau makes technical corrections to its regulations. These amendments correct grammatical, spelling and typographical errors, update cross-references, update references to the Bureau's administrative practices and organizational structure, and make other non-substantive corrections and clarifications. These amendments do not change the Bureau's interpretation of any regulation or the requirements of any recordkeeping provision.

**DATES:** *Effective Date:* March 3, 2011.

**FOR FURTHER INFORMATION CONTACT:** Michael D. Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, telephone 202-453-2135.

**SUPPLEMENTARY INFORMATION:****Background**

In this final rule, the Alcohol and Tobacco Tax and Trade Bureau (TTB) makes technical corrections to its regulations, which are contained in 27 CFR chapter I. The amendments contained in this document correct grammatical, spelling and typographical errors, correct or update form numbers, correct or update cross-references to the United States Code and TTB regulations, update regulations to reflect

current TTB administrative practices, correct or remove obsolete references to TTB's organizational structure or that of the former Bureau of Alcohol, Tobacco and Firearms (ATF), remove obsolete references to ATF or TTB publications, or make other non-substantive corrections and clarifications to the TTB regulations. These technical amendments do not change TTB's interpretation of any regulation or the requirements of any TTB recordkeeping provision.

**Description of Corrections to 27 CFR Chapter I****Part 1**

The definition of wine in § 1.10 is amended to clarify that the last clause in current paragraph (b) of the definition, "in each instance, only if containing not less than 7 percent and not more than 24 percent of alcohol by volume, and if for non-industrial use," applies to both clauses in the definition of wine: "(1) Wine as defined in section 610 and section 617 of the Revenue Act of 1918 \* \* \*" and "(2) Other alcoholic beverages not so defined, but made in the manner of wine \* \* \*." This revision is made to improve the clarity and readability of the definition; this revision does not change the definition as interpreted by TTB or its predecessor agencies. Paragraphs (a) and (b) of this definition also are redesignated as paragraphs (1) and (2) to conform to current CFR designation practices.

**Part 4**

The definition of wine in § 4.10 is revised to clarify the source of the statutory definition of wine that it quotes, to update the reference to the applicable Internal Revenue Code of 1986 (IRC) sections, and to correct a typographical error in current paragraph (b). As in § 1.10, the definition of wine also is amended to clarify that the last clause in current paragraph (b) applies to both clauses of the definition of wine, and paragraphs (a) and (b) of the definition are redesignated as paragraphs (1) and (2) to conform to current CFR designation practices. These revisions are made to improve the clarity and readability of the definition; these revisions do not change the definition as interpreted by TTB or its predecessor agencies.

In addition, outdated cross-references are amended in §§ 4.5, 4.23, 4.28, 4.32, 4.37, 4.46, 4.70, and 4.71. Additionally, §§ 4.25, 4.61, and 4.65 are amended to correct typographical errors.

**Part 5**

When the original final rule establishing § 5.61 was published, the placeholder for the insertion of the rule's effective date was inadvertently left in place. Our amendment to this section removes the placeholder and inserts the correct effective date of September 7, 1984 (see T.D. ATF-180, 49 FR 31667, August 8, 1984). Additionally, § 5.22 is amended to correct a typographical error.

**Part 7**

Section 7.4 is amended to correct a cross-reference to the Department of Agriculture's National Organic Program regulations in 7 CFR part 205. Section 7.24 is amended to correct typographical errors in two German-language geographical names.

**Part 9**

Section 9.43 is amended to correct a typographical error in a State highway route number used in the boundary instructions for the Rocky Knob viticultural area in Virginia, and § 9.58 is amended to correct a misspelling.

**Part 13**

The definition of wine in § 13.11 is amended to clarify the source of the statutory definition of wine that it quotes, to update the reference to the applicable IRC sections, and to word and structure the definition in the same manner as done in § 4.10, as described above. In addition, paragraphs (a) and (b) of the definition are redesignated as paragraphs (1) and (2) to conform to current CFR designation practices. These revisions are made to improve the clarity and readability of the definition; these revisions do not change the definition as interpreted by TTB or its predecessor agencies.

In section 13.23, the reference to form ATF F 5190.1, Correction Sheet, is removed since that form is no longer in use. The reference to the form is replaced with a more general reference to "a certificate of label approval rejection document" to reflect TTB's current certificate of label approval process.

**Part 16**

Section 16.22 is amended to correct one typographical error.

**Part 17**

In 1994, section 136(a) of Public Law 103-45 added perfume to the kinds of products for which nonbeverage drawback is available, and this change was incorporated into part 17 by T.D. ATF-379 (61 FR 31412, June 20, 1996). Section 17.137 is amended to include

perfume since the necessary change to that section was inadvertently omitted from T.D. ATF-379. In addition, a typographical error is corrected in § 17.141.

#### Part 18

In § 18.34, a typographical error is corrected.

#### Part 20

Section 484F of Public Law 101-382 (August 20, 1990) struck out the word "domestic" from section 3(c) of the Foreign Trade Zones Act (see 19 U.S.C. 81c(c)). Prior to this amendment in the law, the Foreign Trade Zones Act allowed only domestic denatured spirits to be used in the manufacture of articles in a foreign trade zone. The law was amended in order to allow the manufacture in a zone of articles from denatured distilled spirits, whether foreign or domestic, that have been withdrawn free of tax from a distilled spirits plant (within the meaning of section 5002(a)(1) of the IRC). Sections 20.2 and 20.161 are amended to reflect this statutory change to the Foreign Trade Zones Act.

#### Part 22

Section 22.142 is amended to correct a typographical error.

#### Part 24

Sections 24.113, 24.272, 24.314, and 24.323 are amended to correct typographical errors. The authority citation for § 24.225 is revised to correct the omission of 26 U.S.C. 5214, and § 24.309 is amended to revise an incorrect cross-reference.

Section 24.168(c) is amended so that the regulation for the marking of barrels, puncheons, and similar bulk containers accounts for such containers with a capacity of exactly 100 gallons. The regulation, as currently written, only applies to such containers of less than 100 gallons or more than 100 gallons. Prior to the recodification of part 240 as part 24, 27 CFR 240.165 required a serial number on containers of 60 gallons capacity or more, but not on those of less than 60 gallons. In 1986, ATF proposed in Notice No. 584 (51 FR 8098) to revise and recodify the wine regulations, stating in the notice's preamble that the rules concerning winery construction and equipment were "significantly reduced" to allow "greater flexibility in establishing and operating wine premises." No comments were received on then-proposed § 24.168, and the omission of a reference to containers of exactly 100 gallon capacity was not corrected before the proposal was adopted as a final rule in

T.D. ATF-299, 55 FR 24974 (June 19, 1990). The amendment herein establishes that containers of 100 gallons capacity will be treated in the same manner as containers of less than 100 gallons capacity.

#### Part 25

Sections 25.11, 25.62, 25.221, 25.223, 25.225, 25.292, and 25.294 are amended to correct various typographical errors.

#### Part 26

In § 26.31, which sets forth rules for determining how rum excise tax "cover-over" payments will be split between Puerto Rico and the U.S. Virgin Islands under 26 U.S.C. 7652(e), TTB is revising paragraph (a) which sets forth the applicable formula. The revision is intended to improve the readability of the text and to clarify how the formula has been and will be applied, consistent with the discussions and examples in the original 1985 notice of proposed rulemaking (Notice No. 558, 50 FR 6203) and 1986 final rule (T.D. ATF-233, 51 FR 28071, as corrected at 52 FR 2222).

Sections 26.50 and 26.220 are amended to revise incorrect cross-references. Typographical errors are corrected in §§ 26.112a, 26.126, and 26.128.

#### Part 28

Section 28.2 is amended to update the information on how the public may obtain TTB forms. Section 28.3 is amended to reflect the current title of 27 CFR part 1, and to add part 27 to the list of related regulations. Additionally, the heading and text of § 28.122 are amended to delete a reference to an ATF form and refer to the appropriate TTB form, as well as to correct a minor grammatical error.

#### Part 30

Section 30.32 is amended to revise an incorrect cross-reference.

#### Part 40

Sections 40.22, 40.42, 40.91, 40.165a, 40.231, and 40.357 are amended to correct various typographical errors. Sections 40.62, 40.66, 40.75, 40.92, 40.93, 40.104, 40.112, 40.114, 40.137, 40.281, 40.282, 40.283, 40.284, 20.286, 40.287, 40.311, 40.313, 40.356, 40.393, 40.407, 40.471, 40.472, 40.473, 40.474, and 40.478 are amended to update outdated ATF form numbers to current TTB form numbers. These form number revisions do not change any current TTB reporting or recordkeeping requirement.

Sections 40.67 and 40.111 are amended to update form numbers and

to eliminate outdated references to the former ATF's regional structure which TTB does not use. Section 40.68 is also amended to update a form number and an outdated cross-reference. Section 40.201 is amended to remove outdated references to the former ATF's regional structure, and § 40.113 is removed in its entirety for the same reason.

In addition to correcting a form number in § 40.392, a cross-reference regarding bonds for manufacturers of cigarette papers and tubes is corrected due to an inadvertent error made in the 1996 redesignation of Part 285, Manufacture of Cigarette Papers and Tubes, as subpart K of Part 270, Manufacture of Tobacco Products (see T.D. ATF-384, 61 FR 54084, 10/17/1996). As part of the redesignation, subpart G of part 285 (§§ 285.401 through 285.410) became §§ 270.401 through 270.410 within subpart K of part 270. However, a separate and unrelated subpart G already existed within part 270 at the time of the redesignation. Therefore, with the redesignation of § 285.42 as § 270.392, the reference to "subpart G of this part" in the new § 270.392 should have been revised to read "§§ 270.401 through 270.410" in order to conform the cross-reference to the redesignated regulations. When part 270 was redesignated as part 40 in 2001 (see T.D. ATF-460, 66 FR 39091, 7/27/2001), § 270.392 became § 40.392 and the incorrect reference to subpart G was retained. This document corrects the reference to "subpart G of this part" in § 40.392 to read "§§ 40.401 through § 40.410."

#### Part 41

Section 41.115a is amended to correct a typographical error. Section 41.196 is amended to update the reference to a TTB form number.

#### Part 44

Section 44.2 is amended to remove a typographical error.

#### Part 45

Section 45.11 currently contains a definition of "District directorAdministrator." While "District directorAdministrator" contains a typographical error and should read "District director," the definition is removed entirely since the position of District director of internal revenue is no longer referred to in this part.

#### Part 53

Sections 53.96(b)(1) and (b)(2) are amended to add a cross-reference to the Internal Revenue Code, and a

typographical error is corrected in § 53.151(a)(2).

#### Part 70

Part 70, which contains procedural and administrative regulations, is amended to reflect TTB's current authorities, structure, and administrative practices, correct several typographical errors, and update various cross-references.

When section 1111 of the Homeland Security Act of 2002 (Pub. L. 107-296) abolished the former Bureau of Alcohol, Tobacco and Firearms (ATF) and created two new agencies, the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Bureau of Alcohol, Tobacco, Firearms and Explosives, TTB updated its regulations in 27 CFR chapter I to reflect this division (see T.D. TTB-44, 71 FR 16918, April 14, 2006). However, several regulations in part 70 that required updating were not included in those amendments.

Therefore, this document makes the following amendments to reflect current TTB authorities, organization, practices, and structure:

- In §§ 70.1, 70.21, 70.181, 70.306, and 70.413, outdated references to the former ATF's regional structure are eliminated.
- In § 70.11, the definition of *Provisions of 26 U.S.C. enforced and administered by the Bureau* is amended to reflect current TTB authorities. Section 70.11 is also amended to include a definition of "IRC."
- In §§ 70.441, 70.442, 70.443, 70.444, 70.445, and 70.448, references to outdated 27 CFR part numbers formerly used by ATF are updated to reflect the new 27 CFR chapter II part numbers used by the Bureau of Alcohol, Tobacco, Firearms and Explosives.
- Section 70.471 is amended for clarity and to eliminate references to matters under the jurisdiction of the Bureau of Alcohol, Tobacco, Firearms and Explosives and to provide contact information at that agency for requests for information regarding its jurisdiction.

In addition, part 70 is amended to clarify existing TTB authorities and practices or to correct grammatical or typographical errors. Section 70.22(a) is revised to clarify TTB's existing authority, pursuant to 26 U.S.C. 7602(b), regarding the examination of books and witnesses for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws administered by TTB. Sections 70.22(b), 70.148, 70.486, and 70.803 are amended to correct typographical errors, and § 70.701(d) is amended to correct two grammatical

errors. In addition, outdated references to the IRC of 1954 and obsolete 27 CFR part numbers are updated or removed in §§ 70.411 and 70.431.

Section 702 of the Children's Health Insurance Program Reauthorization Act of 2009 (Pub. L. 111-3, 123 Stat. 8) amended sections 5712, 5713, 5721, 5722, 5723, and 5741 of the IRC to extend permit, inventory, reporting, packaging, labeling, marking, noticing, and recordkeeping requirements to manufacturers and importers of processed tobacco even though such processed tobacco is not subject to excise tax under the IRC. As a result, TTB made amendments in 2009 to its tobacco regulations to reflect this new authority (see T.D. TTB-78, 74 FR 29401, 6/22/2009, for a full discussion of this issue). Therefore, the discussion of the 27 CFR parts 40 and 41 tobacco regulations in § 70.431(b) is amended to include references to processed tobacco.

In § 70.802, paragraph (g) regarding the handling of comments received in response to a notice of proposed rulemaking is amended to reflect TTB's current administrative practices. The revised text explains that comments received will be posted to the appropriate docket on the Regulations.gov Web site (<http://www.regulations.gov>), and that the comments will be available for in-person inspection in the TTB public reading room. The revised text also explains how to request copies of comments and, as stated in the current regulation, that the fees outlined in 31 CFR 1.7 apply to such requests.

#### Part 71

Section 71.27 is amended to add a missing end parenthesis, and § 71.108(a) is amended to correct a form number reference. Section 71.110 is obsolete and is being removed since TTB does not use the former ATF's regional structure.

#### Regulatory Flexibility Act

Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply.

#### Executive Order 12866

It has been determined that this final rule is not a significant regulatory action as defined in E.O. 12866. Therefore, a regulatory assessment is not necessary.

#### Prior Notice and Comment Procedures

Because this final rule merely makes technical corrections to existing regulations to update or clarify the application of those provisions and does not change the Bureau's interpretation of any regulation or the requirements of

any recordkeeping provision, TTB has determined in accordance with 5 U.S.C. 553(b)(B) that it is unnecessary and contrary to the public interest to follow prior public notice and comment procedures and, therefore, 5 U.S.C. 553(b) does not apply.

#### Drafting Information

Michael D. Hoover of the Regulations and Rulings Division drafted this document with the assistance of other Alcohol and Tobacco Tax and Trade Bureau personnel.

#### List of Subjects

##### Part 1

Administrative practice and procedure, Alcohol and alcoholic beverages, Imports, Liquors, Packaging and containers, Warehouses, Wine.

##### Part 4

Advertising, Customs duties and inspection, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Trade practices, Wine.

##### Part 5

Advertising, Customs duties and inspection, Imports, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Trade practices.

##### Part 7

Advertising, Beer, Customs duties and inspection, Imports, Labeling, Reporting and recordkeeping requirements, Trade practices.

##### Part 9

Wine.

##### Part 13

Administrative practice and procedure, Alcohol and alcoholic beverages, Labeling.

##### Part 16

Alcohol and alcoholic beverages, Consumer protection, Health, Labeling, Penalties.

##### Part 17

Administrative practice and procedure, Claims, Customs duties and inspection, Excise taxes, Exports, Imports, Liquors, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Spices and flavorings, Surety bonds, Virgin Islands.

##### Part 18

Alcohol and alcoholic beverages, Fruits, Reporting and recordkeeping requirements, Spices and flavorings.

**Part 20**

Alcohol and alcoholic beverages, Claims, Excise taxes, Labeling, Packaging and containers, Penalties, Reporting and recordkeeping requirements, Surety bonds.

**Part 22**

Administrative practice and procedure, Alcohol and alcoholic beverages, Excise taxes, Reporting and recordkeeping requirements, Surety bonds.

**Part 24**

Administrative practice and procedure, Claims, Electronic funds transfers, Excise taxes, Exports, Food additives, Fruit juices, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Research, Scientific equipment, Spices and flavorings, Surety bonds, Vinegar, Warehouses, Wine.

**Part 25**

Beer, Claims, Electronic funds transfers, Excise taxes, Exports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Research, Surety bonds.

**Part 26**

Alcohol and alcoholic beverages, Caribbean Basin initiative, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Virgin Islands, Warehouses.

**Part 28**

Alcohol and alcoholic beverages, Exports, Reporting and recordkeeping requirements.

**Part 30**

Liquors, Scientific equipment.

**Part 40**

Cigars and cigarettes, Claims, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco.

**Part 41**

Cigars and cigarettes, Imports, Packaging and containers, Reporting and recordkeeping requirements, Tobacco.

**Part 44**

Cigars and cigarettes, Claims, Customs duties and inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting

and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

**Part 45**

Administrative practice and procedure, Authority delegations (Government agencies), Cigars and cigarettes, Excise taxes, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Tobacco.

**Part 53**

Arms and munitions, Electronic funds transfers, Excise taxes, Exports, Imports, Reporting and recordkeeping requirements.

**Part 70**

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

**Part 71**

Administrative practice and procedure, Alcohol and alcoholic beverages, Tobacco.

**Amendments to the Regulations**

For the reasons discussed in the preamble, 27 CFR chapter I is amended as set forth below:

**PART 1—BASIC PERMIT REQUIREMENTS UNDER THE FEDERAL ALCOHOL ADMINISTRATION ACT, NONINDUSTRIAL USE OF DISTILLED SPIRITS AND WINE, BULK SALES AND BOTTLING OF DISTILLED SPIRITS**

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

**Authority:** 27 U.S.C. 203, 204, 206, 211 unless otherwise noted.

■ 2. In § 1.10, the definition of “wine” is revised to read as follows:

**§ 1.10 Meaning of terms.**

\* \* \* \* \*

*Wine.* Section 117(a) of the Federal Alcohol Administration Act (27 U.S.C. 211(a)) defines “wine” as any of the following products for nonindustrial use that contain not less than 7 percent and not more than 24 percent alcohol by volume:

(1) Wine as defined in section 610 and section 617 of the Revenue Act of 1918 (26 U.S.C. 5381–5392); and

(2) Other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the

juice of sound, ripe grapes, imitation wine, compounds sold as wine, vermouth, cider, perry, and sake.

\* \* \* \* \*

**PART 4—LABELING AND ADVERTISING OF WINE**

■ 3. The authority citation for part 4 continues to read as follows:

**Authority:** 27 U.S.C. 205, unless otherwise noted.

**§ 4.5 [Amended]**

■ 4. In § 4.5, the first related part listed is amended by removing the words “27 CFR Part 205” and adding, in their place, the words “7 CFR Part 205”.

■ 5. In § 4.10, the definition of *Wine* is revised to read as follows:

**§ 4.10 Meaning of terms.**

\* \* \* \* \*

*Wine.* (1) Wine as defined in section 610 and section 617 of the Revenue Act of 1918 (26 U.S.C. 5381–5392), only if for nonindustrial use and containing not less than 7 percent and not more than 24 percent of alcohol by volume; and

(2) Other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the juice of sound, ripe grapes, imitation wine, compounds sold as wine, vermouth, cider, perry, and sake, only if for nonindustrial use and containing not less than 7 percent and not more than 24 percent of alcohol by volume.

**§ 4.23 [Amended]**

■ 6. Section 4.23(a) is amended by removing the reference “§ 4.25a” and adding, in its place, the reference “§ 4.25”.

**§ 4.25 [Amended]**

■ 7. Section 4.25(d) introductory text is amended by removing the word “appellation” and adding, in its place, the word “appellation”.

**§ 4.28 [Amended]**

■ 8. The introductory text of § 4.28 is amended by removing the reference “§ 4.25a” and adding, in its place, the reference “§ 4.25”.

**§ 4.32 [Amended]**

■ 9. Section 4.32(b)(2) is amended by removing the reference “§ 4.73” and adding, in its place, the reference “§ 4.72”.

**§ 4.37 [Amended]**

■ 10. Section 4.37(a) introductory text is amended by removing the reference

“§ 4.73” wherever it appears and adding, in its place, the reference “§ 4.72”.

#### § 4.46 [Amended]

■ 11. The introductory text of § 4.46 is amended by removing the reference “§ 4.73” and adding, in its place, the reference “§ 4.72”.

#### § 4.61 [Amended]

■ 12. The introductory text of § 4.61 is amended by removing the word “othe” and adding, in its place, the word “other”.

#### § 4.65 [Amended]

■ 13. Section 4.65(a) is amended by removing the word “adverstising” and adding, in its place, the word “advertising”.

■ 14. Section 4.70 is amended by revising the introductory text of paragraph (b) and revising paragraph (c) to read as follows:

#### § 4.70 Application.

\* \* \* \* \*

(b) Sections 4.71 and 4.72 of this part do not apply to:

\* \* \* \* \*

(c) Section 4.72 of this part does not apply to wine domestically bottled or packed, either in or out of customs custody, before January 1, 1979, if the wine was bottled or packed according to the standards of fill (listed in ounces, quarts, and gallons) prescribed by regulation before that date.

#### § 4.71 [Amended]

■ 15. Section 4.71(a)(2) is amended by removing the reference “§ 4.72 or § 4.73” and adding, in its place, the reference “§ 4.72”.

### PART 5—LABELING AND ADVERTISING OF DISTILLED SPIRITS

■ 16. The authority citation for part 5 continues to read as follows:

**Authority:** 26 U.S.C. 5301, 7805, 27 U.S.C. 205.

#### § 5.22 [Amended]

■ 17. Section 5.22(i) is amended by adding a comma between the words “rum” and “vodka” in the first sentence.

#### § 5.61 [Amended]

■ 18. Section 5.61 is amended by removing the parenthetical phrase “(effective date of this Treasury decision)” and adding in its place the date “September 7, 1984”.

### PART 7—LABELING AND ADVERTISING OF MALT BEVERAGES

■ 19. The authority citation for part 7 continues to read as follows:

**Authority:** 27 U.S.C. 205.

#### § 7.4 [Amended]

■ 20. In § 7.4, the first related part listed is amended by removing the words “27 CFR Part 205” and adding, in its place, the words “7 CFR Part 205”.

#### § 7.24 [Amended]

■ 21. Section 7.24(f) is amended by removing the words “Wein, Weiner” and adding, in their place, the words “Wien, Wiener”.

### PART 9—AMERICAN VITICULTURAL AREAS

■ 22. The authority citation for part 9 continues to read as follows:

**Authority:** 27 U.S.C. 205.

#### § 9.43 [Amended]

■ 23. In § 9.43, paragraphs (c)(1) and (2) are amended by removing the number “779” and adding, in its place, the number “799”.

#### § 9.58 [Amended]

■ 24. Section 9.58(c)(13) is amended by removing the word “form” and adding, in its place, the word “from”.

### PART 13—LABELING PROCEEDINGS

■ 25. The authority citation for part 13 continues to read as follows:

**Authority:** 27 U.S.C. 205(e), 26 U.S.C. 5301 and 7805.

■ 26. Section 13.11 is amended by revising the definition of “wine” to read as follows:

#### § 13.11 Meaning of terms.

\* \* \* \* \*

*Wine.* (1) Wine as defined in section 610 and section 617 of the Revenue Act of 1918 (26 U.S.C. 5381–5392), only if for nonindustrial use and containing not less than 7 percent and not more than 24 percent of alcohol by volume; and

(2) Other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the juice of sound, ripe grapes, imitation wine, compounds sold as wine, vermouth, cider, perry, and sake, only if for nonindustrial use and containing not less than 7 percent and not more than 24 percent of alcohol by volume.

#### § 13.23 [Amended]

■ 27. Section 13.23 is amended by removing the words “TTB Form 5190.1, entitled “TTB F 5100.31 Correction Sheet,”” and adding, in its place, the

words “a certificate of label approval rejection document”.

### PART 16—ALCOHOLIC BEVERAGE HEALTH WARNING STATEMENT

■ 28. The authority citation for part 16 continues to read as follows:

**Authority:** 27 U.S.C. 205, 215, 218; 28 U.S.C. 2461 note.

#### § 16.22 [Amended]

■ 29. In § 16.22, paragraph (c) is amended by removing the word “thay” and adding, in its place, the word “they”.

### PART 17—DRAWBACK ON TAXPAID DISTILLED SPIRITS USED IN MANUFACTURING NONBEVERAGE PRODUCTS

■ 30. The authority citation for part 17 continues to read as follows:

**Authority:** 26 U.S.C. 5010, 5111–5114, 5123, 5206, 5273, 6065, 6091, 6109, 7213, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

#### § 17.137 [Amended]

■ 31. The first sentence of § 17.137 is amended by removing the words “nor a flavoring extract” and adding, in their place, the words “a flavoring extract, nor a perfume”.

#### § 17.141 [Amended]

■ 32. The last sentence of § 17.141 is amended by adding the word “officer” after the words “the appropriate TTB”.

### PART 18—PRODUCTION OF VOLATILE FRUIT-FLAVOR CONCENTRATE

■ 33. The authority citation for part 18 continues to read as follows:

**Authority:** 26 U.S.C. 5001, 5171–5173, 5178, 5179, 5203, 5351, 5354, 5356, 5511, 5552, 6065, 7805.

#### § 18.34 [Amended]

■ 34. The second sentence of § 18.34 is amended by removing the words “form the date” and adding, in their place, the words “from the date”.

### PART 20—DISTRIBUTION AND USE OF DENATURED ALCOHOL AND RUM

■ 35. The authority citation for part 20 continues to read as follows:

**Authority:** 26 U.S.C. 5001, 5206, 5214, 5271–5275, 5311, 5552, 5555, 5607, 6065, 7805.

#### § 20.2 [Amended]

■ 36. Section 20.2(b) is amended by removing the words “, with the exception that under this part only domestic denatured spirits may be used

in the manufacture of articles in a foreign-trade zone”.

#### § 20.161 [Amended]

■ 37. Section 20.161(a) is amended by removing the second and third sentences.

### PART 22—DISTRIBUTION AND USE OF TAX-FREE ALCOHOL

■ 38. The authority citation for part 22 continues to read as follows:

**Authority:** 26 U.S.C. 5001, 5121, 5123, 5206, 5214, 5271–5275, 5311, 5552, 5555, 6056, 6061, 6065, 6109, 6151, 6806, 7805; 31 U.S.C. 9304, 9306.

#### § 22.142 [Amended]

■ 39. Section 22.142(d) is amended by removing the words “an TTB officer” and adding, in their place, the words “a TTB officer”.

### PART 24—WINE

■ 40. The authority citation for part 24 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5121, 5122–5124, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364–5373, 5381–5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

#### § 24.113 [Amended]

■ 41. In § 24.113, the fourth sentence is amended by removing the word “most” and adding, in its place, the word “must”.

■ 42. In § 24.168(c), revise the second sentence to read as follows:

#### § 24.168 Identification of tanks.

\* \* \* \* \*

(c) \* \* \* A permanent serial number need not be marked on puncheons and barrels, or similar bulk containers of 100 gallons capacity or less, used for storage, but the capacity must be permanently marked.

■ 43. In § 24.225, the authority citation at the end of the section is revised to read as follows:

#### § 24.225 General.

\* \* \* \* \*

(Sec. 201, Pub. L. 85–859 and Sec. 455, Pub. L. 98–369, 72 Stat. 1381–1384, as amended (26 U.S.C. 5214, 5366, 5373, 5382, 5383))

#### § 24.272 [Amended]

■ 44. Section 24.272(e) is amended by removing the words “an TTB Procedure” and adding, in their place, the words “a TTB Procedure”.

#### § 24.309 [Amended]

■ 45. Section 24.309(l) is amended by removing the reference “§ 24.315” and adding, in its place, the reference “§ 24.314”.

#### § 24.314 [Amended]

■ 46. Section 24.314 is amended by removing the words “an TTB audit” and adding, in their place, the words “a TTB audit”.

#### § 24.323 [Amended]

■ 47. In § 24.323, amend the first sentence by removing the words “an TTB F 5200.24” and adding, in their place, the words “a TTB F 5200.24”.

### PART 25—BEER

■ 48. The authority citation for part 25 continues to read as follows:

**Authority:** 19 U.S.C. 81c; 26 U.S.C. 5002, 5051–5054, 5056, 5061, 5121, 5122–5124, 5222, 5401–5403, 5411–5417, 5551, 5552, 5555, 5556, 5671, 5673, 5684, 6011, 6061, 6065, 6091, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6651, 6656, 6676, 6806, 7342, 7606, 7805; 31 U.S.C. 9301, 9303–9308.

#### § 25.11 [Amended]

■ 49. In § 25.11, the definition of *Executed under penalties of perjury* is amended by removing the words “has been examined by men” and adding, in their place, the words “has been examined by me”.

#### § 25.62 [Amended]

■ 50. Section 25.62(b) is amended by removing the words “an TTB office” and adding, in their place, the words “a TTB office”.

#### § 25.221 [Amended]

■ 51. Section 25.221(a)(2) is amended by removing the word “been” and adding, in its place, the word “beer”.

#### § 25.223 [Amended]

■ 52. In § 25.223(b), the first sentence is amended by removing the word “appropriate” and adding, in its place, the word “appropriate”.

#### § 25.225 [Amended]

■ 53. Section 25.225(a) is amended by removing the word “taven” and adding, in its place, the word “tavern”.

#### § 25.292 [Amended]

■ 54. Section 25.292(a)(8) is amended by removing the word “bottels” and adding, in its place, the word “bottles”.

#### § 25.294 [Amended]

■ 55. In § 25.294(a), the first sentence is amended by removing the word “calender” and adding, in its place, the word “calendar”.

### PART 26—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

■ 56. The authority citation for part 26 continues to read as follows:

**Authority:** 19 U.S.C. 81c; 26 U.S.C. 5001, 5007, 5008, 5010, 5041, 5051, 5061, 5111–5114, 5121, 5122–5124, 5131–5132, 5207, 5232, 5271, 5275, 5301, 5314, 5555, 6001, 6301, 6302, 6804, 7101, 7102, 7651, 7652, 7805; 27 U.S.C. 203, 205; 31 U.S.C. 9301, 9303, 9304, 9306.

■ 57. Section 26.31 is amended by revising paragraph (a) to read as follows:

#### § 26.31 Formula.

(a) The amount of excise taxes collected on rum that is imported into the United States from areas other than Puerto Rico and the Virgin Islands shall be deposited into the Treasuries of Puerto Rico and the Virgin Islands at the rate prescribed in 26 U.S.C. 7652(f). The distribution of such amount between Puerto Rico and the Virgin Islands shall be computed by using permanent base percentages, which represent the excise taxes collected on rum brought into the United States from Puerto Rico and from the Virgin Islands during fiscal year 1983. The base percentages are 87.626889 percent for Puerto Rico and 12.373111 percent for the Virgin Islands. The formula shall be as follows:

(1) Take the total amount of excise taxes collected on all rum brought or imported into the United States from all areas (including Puerto Rico and the Virgin Islands) during the previous fiscal year (October 1–September 30) and multiply that amount by 0.87626889 to determine the share of the entire U.S. rum market that will be allotted to Puerto Rico and by 0.12373111 to determine the share of the entire U.S. rum market that will be allotted to the Virgin Islands;

(2) Subtract from the share allotted to Puerto Rico under paragraph (a)(1) of this section the excise taxes collected on rum brought into the United States from Puerto Rico during the previous fiscal year, and subtract from the share allotted to the Virgin Islands under paragraph (a)(1) of this section the excise taxes collected on rum imported into the United States from the Virgin Islands during the previous fiscal year, to determine each possession’s loss or gain in excise taxes in relation to the previous fiscal year’s U.S. rum market. Then divide each result by the total

excise taxes collected on rum imported into the United States during the previous fiscal year from areas other than Puerto Rico and the Virgin Islands.  
\* \* \* \* \*

**§ 26.50 [Amended]**

■ 58. Section 26.50(b) is amended by removing the words “27 CFR part 240” and adding, in their place, the words “part 24 of this chapter”.

**§ 26.112a [Amended]**

■ 59. In § 26.112a, paragraph (e) is amended by removing the words “an TTB Procedure” and adding, in their place, the words “a TTB procedure”.

**§ 26.126 [Amended]**

■ 60. Section 26.126 is amended by removing the words “an TTB receipt” and adding, in their place, the words “a TTB receipt”.

**§ 26.128 [Amended]**

■ 61. Section 26.128 is amended by removing the words “an TTB receipt” and adding, in their place, the words “a TTB receipt”.

**§ 26.220 [Amended]**

■ 62. Section 26.220(b) is amended by removing the reference “part 240” and adding, in its place, the reference “part 24”.

**PART 28—EXPORTATION OF ALCOHOL**

■ 63. The authority citation for part 28 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5121, 5122, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

■ 64. Amend § 28.2 by revising paragraph (b) to read as follows:

**§ 28.2 Forms prescribed.**

\* \* \* \* \*  
(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.  
\* \* \* \* \*

■ 65. In § 28.3, the list of related regulations is amended by revising the entry for 27 CFR part 1 and adding an entry for 27 CFR part 27 to read as follows:

**§ 28.3 Related regulations.**

\* \* \* \* \*  
27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act, Nonindustrial Use of Distilled Spirits and Wine, Bulk Sales and Bottling of Distilled Spirits  
\* \* \* \* \*

27 CFR Part 27—Importation of Distilled Spirits, Wines, and Beer  
\* \* \* \* \*

■ 66. Section 28.122 is amended by:  
■ a. Revising the section heading to read as set forth below;  
■ b. Removing the words “ATF Form 5100.11” in the first sentence of paragraph (a) and adding, in their place, the words “TTB Form 5100.11”; and  
■ c. Removing the words “an TTB Form” in paragraph (c) and adding, in their place, the words “a TTB Form”.

**§ 28.122 Application or notice, TTB Form 5100.11.**

\* \* \* \* \*

**PART 30—GAUGING MANUAL**

■ 67. The authority citation for part 30 continues to read as follows:

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

**§ 30.32 [Amended]**

■ 68. Section 30.32(c) is amended by removing the reference “§ 13.23” and adding, in its place, the reference “§ 30.23”.

**PART 40—MANUFACTURE OF TOBACCO PRODUCTS, CIGARETTE PAPERS AND TUBES, AND PROCESSED TOBACCO**

■ 69. The authority citation for part 40 continues to read as follows:

**Authority:** 26 U.S.C. 448, 5701, 5703–5705, 5711–5713, 5721–5723, 5731–5734, 5741, 5751, 5753, 5761–5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**§ 40.22 [Amended]**

■ 70. Section 40.22(b)(2)(i) is amended by removing the words “an TTB determination” and adding, in their place, the words “a TTB determination”.

**§ 40.42 [Amended]**

■ 71. Section 40.42 is amended by removing the word “necessary” and adding, in its place, the word “necessary”.

**§§ 40.62, 40.66, 40.75, 40.92, 40.93, 40.104, 40.112, 40.114, 40.137, 40.281, 40.282, 40.283, 40.284, 40.286, 40.287, 40.311, 40.313, 40.356, 40.393, 40.407, 40.471, 40.472, 40.473, 40.474, and 40.478 [Amended]**

■ 72. In the table below, for each section indicated in the left-hand column, remove the text indicated in the middle column, and add in its place the text indicated in the right-hand column:

Section	Remove	Add
40.62	Form 2093	TTB F 5200.3
40.66	Form 3070	TTB F 5200.25 or 5200.26
40.75	Form 2096	TTB F 5200.10
40.92	Form 2098	TTB F 5200.16
40.93	Form 2098	TTB F 5200.16
40.104	Form 2093	TTB F 5200.3
40.112	Form 2098	TTB F 5200.16
40.114	Form 2098	TTB F 5200.16
40.137	Form 2105	TTB F 5000.18
40.281	Form 2635 (5620.8)	TTB F 5620.8
40.282 in the second sentence	Form 2635	TTB F 5620.8
40.282 in the seventh sentence	Form 2635	TTB F 5620.8
40.283 in the second sentence	Form 2635 (5620.8)	TTB F 5620.8
40.283 in the fifth sentence (twice)	Form 2635 (5620.8)	TTB F 5620.8
40.283 in the sixth sentence	Form 2635	TTB F 5620.8
40.284 in the third sentence	Form 2635	TTB F 5620.8
40.284 in the last sentence	Form 2635	TTB F 5620.8
40.286	Form 2635 (5620.8)	TTB F 5620.8
40.287 in the first sentence	Form 2635	TTB F 5620.8
40.287 in the last sentence	Form 2635	TTB F 5620.8

Section	Remove	Add
40.311(b) .....	Form 2635 (5620.8) .....	TTB F 5620.8
40.313 .....	Form 2635 (5620.8) .....	TTB F 5620.8
40.356 .....	Form 2635 (5620.8) .....	TTB F 5620.8
40.393 in the first sentence .....	TTB Form 1534 (5000.8) .....	TTB F 5000.8
40.393 in the last sentence .....	TTB Form 5000.8 .....	TTB F 5000.8
40.407 .....	TTB Form 2105 (5000.7) .....	TTB F 5000.18
40.471 .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.472 in the second sentence .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.472 in the sixth and seventh sentences .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.473 in the second sentence .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.473 in the fifth and sixth sentences .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.474 in the third sentence .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.474 in the last sentence .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8
40.478 .....	TTB Form 2635 (5620.8) .....	TTB F 5620.8

#### § 40.67 [Amended]

■ 73. Section 40.67 is amended by removing the words “Form 3070” and adding, in their place, the words “TTB F 5200.25 or 5200.26”, and by removing the words “in the same region” both places they occur.

#### § 40.68 [Amended]

■ 74. Section 40.68 is amended as follows:

- a. In the first and last sentences, by removing the words “Form 1534” each place they occur and adding, in their place, the words “TTB F 5000.8”; and
- b. In the second sentence (the parenthetical full sentence), by removing the words “subpart E, part 601 of this chapter” and adding, in their place, the words “26 CFR 601.501 through 601.527”.

#### § 40.91 [Amended]

■ 75. Section 40.91 is amended by removing the comma after the word “manufacturer”.

■ 76. Section 40.111 is revised to read as follows:

#### § 40.111 Change in location.

Whenever a manufacturer of tobacco products intends to relocate its factory, the manufacturer shall, before commencing operations at the new location, make application on TTB F 5200.16 for, and obtain, an amended permit. The application shall be supported by bond coverage in accordance with the provisions of subpart G of this part.

#### § 40.113 [Removed]

■ 77. Section 40.113 is removed.

#### § 40.165a [Amended]

■ 78. In § 40.165a, paragraph (e) is amended by removing the words “an TTB Procedure” and adding, in their place, the words “a TTB procedure”.

#### § 40.201 [Amended]

■ 79. In § 40.201, the second sentence is amended by removing the words “to a different region”.

#### § 40.231 [Amended]

■ 80. In § 40.231, the third sentence is amended by removing the words “of whose duties” and adding, in their place, the words “or whose duties”.

#### § 40.357 [Amended]

■ 81. Section 40.357(a)(1) is amended in the first sentence by removing the words “five millions dollars” and adding, in their place, the words “five million dollars”.

#### § 40.392 [Amended]

■ 82. In § 40.392:

- a. The first sentence is amended by removing the words “TTB Form 2102 (5210.1)” and adding, in their place, the words “TTB F 5200.25 or 5200.26”; and
- b. The second sentence is amended by removing the words “subpart G of this part” and adding, in their place, the words “§§ 40.401 through 40.410”.

#### PART 41—IMPORTATION OF TOBACCO PRODUCTS, CIGARETTE PAPERS AND TUBES, AND PROCESSED TOBACCO

■ 83. The authority citation for part 41 continues to read as follows:

**Authority:** 26 U.S.C. 5701–5705, 5708, 5712, 5713, 5721–5723, 5741, 5754, 5761–5763, 6301, 6302, 6313, 6402, 6404, 7101, 7212, 7342, 7606, 7651, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

#### § 41.115a [Amended]

■ 84. In § 41.115a, paragraph (e) is amended by removing the words “an TTB Procedure” and adding, in their place, the words “a TTB procedure”.

#### § 41.196 [Amended]

■ 85. Section 41.196 is amended by removing the words “Form 1534”

wherever they appear and adding, in their place, the words “TTB F 5000.8”.

#### PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

■ 86. The authority citation for part 44 continues to read as follows:

**Authority:** 26 U.S.C. 448, 5701, 5703–5705, 5711–5713, 5721–5723, 5731–5734, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

#### § 44.2 [Amended]

■ 87. In § 44.2(a), the first sentence is amended by removing the second occurrence of the word “appropriate”.

#### PART 45—REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, FOR USE OF THE UNITED STATES

■ 88. The authority citation for part 45 continues to read as follows:

**Authority:** 26 U.S.C. 5702–5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805; 44 U.S.C. 3504(h).

#### § 45.11 [Amended]

■ 89. Section 45.11 is amended by removing the definition of *District directorAdministrator*.

#### PART 53—MANUFACTURERS EXCISE TAXES—FIREARMS AND AMMUNITION

■ 90. The authority citation for part 53 continues to read as follows:

**Authority:** 26 U.S.C. 4181, 4182, 4216–4219, 4221–4223, 4225, 6001, 6011, 6020, 6021, 6061, 6071, 6081, 6091, 6101–6104, 6109, 6151, 6155, 6161, 6301–6303, 6311, 6402, 6404, 6416, 7502, 7805.



**§ 53.96 [Amended]**

■ 91. In § 53.96, amend paragraphs (b)(1) and (b)(2) by removing the words “section 4216(a) of the Code” and adding, in their place, the words “sections 4216(a) and (e) of the Code”.

**§ 53.151 [Amended]**

■ 92. In § 53.151, amend paragraph (a)(2) by removing the word “calandar” each of the two places it occurs and adding, in its place, the word “calendar”.

**PART 70—PROCEDURE AND ADMINISTRATION**

■ 93. The authority citation for part 70 continues to read as follows:

**Authority:** 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5123, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

**§ 70.1 [Amended]**

■ 94. Section 70.1(a)(1) is amended by removing the words “canvass of regions for taxable objects” and adding, in their place, the words “canvass for taxable objects”.

■ 95. Section 70.11 is amended by adding, in alphabetical order, the definition of “IRC” and by revising the definition of “Provisions of 26 U.S.C. enforced and administered by the Bureau” to read as follows:

**§ 70.11 Meaning of terms.**

\* \* \* \* \*

*IRC.* IRC refers to the Internal Revenue Code of 1986, as amended (codified in 26 U.S.C.).

\* \* \* \* \*

*Provisions of 26 U.S.C. enforced and administered by the Bureau.* Sections 4181 and 4182 of the IRC; subchapters F and G of chapter 32 of the IRC insofar as they relate to activities administered and enforced with respect to sections 4181 and 4182 of the IRC; chapters 51 and 52 of subtitle E of the IRC; and subtitle F of the IRC insofar as it relates to any of the foregoing.

\* \* \* \* \*

■ 96. The heading of § 70.21 is revised to read as follows:

**§ 70.21 Canvass for taxable persons and objects.**

\* \* \* \* \*

■ 97. Section 70.22 is amended by revising paragraph (a) and in paragraph (b) by removing the word “officersare” and adding, in its place, the words “officers are”.

The revision reads as follows:

**§ 70.22 Examination of books and witnesses.**

(a) *In general.* For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any tax (including any interest, additional amount, addition to the tax, or civil penalty) imposed under provisions of the IRC enforced and administered by the Bureau or the liability at law or in equity of any transferee or fiduciary of any person in respect of any such tax, or collecting any such liability, or inquiring into any offense connected with the administration or enforcement of the internal revenue laws that are administered and enforced by the Bureau, any appropriate TTB officer may examine any books, papers, records or other data which may be relevant or material to such inquiry; and take such testimony of the person concerned, under oath, as may be relevant to such inquiry.

\* \* \* \* \*

**§ 70.148 [Amended]**

■ 98. In § 70.148(c)(2), the second sentence is amended by removing the words “an TTB” and adding, in their place, the words “a TTB”, and the third sentence is amended by removing the words “An TTB” and adding, in their place, the words “A TTB”.

**§ 70.306 [Amended]**

■ 99. In § 70.306(b)(2), the first sentence is amended by removing the words “but within a TTB region,”.

**§ 70.411 [Amended]**

■ 100. Section 70.411 is amended:

■ a. In paragraph (a), by removing the words “Internal Revenue Code of 1954” and adding, in their place, the word “IRC”;

■ b. In paragraph (c)(6), by removing the reference “part 1,” and adding, in its place, the reference “part 1, subpart C.”;

■ c. In paragraph (c)(7), by removing the reference “part 3,” and adding, in its place, the reference “part 1, subpart E.”; and

■ d. In paragraph (c)(12), by removing the reference “part 2,” and adding, in its place, the reference “part 1, subpart D.”.

**§ 70.413 [Amended]**

■ 101. In § 70.413(e), the first sentence is amended by removing the words “file claim on Form 5620.8 of the region in which the product was lost, rendered unmarketable, or condemned, for payment” and adding, in their place, the words “file a claim on form TTB F 5620.8 for payment”.

■ 102. In § 70.431:

- a. The first sentence of paragraph (a) is amended by removing the words “Internal Revenue Code of 1954, as amended,” and adding, in their place, the word “IRC”;
- b. The introductory text of paragraph (b) is amended by removing the words “and cigarette papers and tubes” and adding, in their place, the words “, cigarette papers and tubes, and processed tobacco”.
- c. Paragraph (b)(2) is revised;
- d. Paragraph (b)(3) is revised; and
- e. Paragraph (b)(4) is removed and reserved.

The revision reads as follows:

**§ 70.431 Imposition of taxes; regulations.**

\* \* \* \* \*

(b) \* \* \*

(2) Part 40 of title 27 CFR relates to the manufacture of tobacco products, cigarette papers and tubes, and processed tobacco, the payment of internal revenue taxes imposed by chapter 52 of the Internal Revenue Code on manufacturers of tobacco products and of cigarette papers and tubes, and the qualification of and operations by manufacturers of tobacco products, cigarette papers and tubes, and processed tobacco.

(3) Part 41 of title 27 CFR relates to tobacco products, cigarette papers and tubes, and processed tobacco imported into the United States from a foreign country or brought into the United States from Puerto Rico, the Virgin Islands, or a possession of the United States; the removal of cigars from a customs bonded manufacturing warehouse, Class 6; and the release of tobacco products, and cigarette papers and tubes from customs custody, without payment of internal revenue tax or customs duty attributable to the internal revenue tax.

\* \* \* \* \*

**§ 70.441 [Amended]**

■ 103. In § 70.441, paragraph (d) is amended in the first sentence by removing the words “part 47 of this chapter” and adding, in their place, the words “27 CFR part 447”.

**§ 70.442 [Amended]**

■ 104. The introductory text of § 70.442 is amended by removing the reference

"Part 179" and adding, in its place, the reference "Part 479".

#### § 70.443 [Amended]

■ 105. Section 70.443(a)(1) introductory text is amended by removing the reference "part 178" and adding, in its place, the reference "part 478".

#### § 70.444 [Amended]

■ 106. The introductory text of § 70.444 is amended by removing the reference "Part 47" wherever it occurs and adding in its place the reference "Part 447", and by removing the reference "parts 178 and 179" and adding, in its place, the reference "parts 478 and 479".

#### § 70.445 [Amended]

■ 107. The introductory text of § 70.445 is amended by removing the reference "Part 55" and adding, in its place, the reference "Part 555".

#### § 70.448 [Amended]

■ 108. Section 70.448(a)(1) is amended by removing the reference "part 179" and adding, in its place, the reference "part 479".

#### § 70.462 [Amended]

■ 109. Section 70.462 is amended by removing the words "27 CFR part 196 relating to stills;".

■ 110. Section 70.471 is revised to read as follows:

#### § 70.471 Rulings.

(a) *Requests for rulings.* Any person who is in doubt as to any matter arising in connection with the following may request a ruling thereon by addressing a letter to the appropriate TTB officer:

(1) Operations or transactions in the alcohol tax area (26 U.S.C. chapter 51), the Federal Alcohol Administration Act (27 U.S.C. chapter 8, including the Alcohol Beverage Labeling Act of 1988), or the Webb-Kenyon Act (27 U.S.C. 122);

(2) Operations or transactions in the tobacco tax area (26 U.S.C. chapter 52);

(3) Operations or transactions in the firearms and ammunition manufacturers excise tax area (26 U.S.C. 4181–4182);

(4) Subchapters F and G of chapter 32 of the IRC insofar as they relate to activities administered and enforced with respect to sections 4181 and 4182 of the IRC; and

(5) Subtitle F of the IRC insofar as it relates to any of the foregoing.

(b) *Routine requests for information.* Routine requests for information should be addressed to the appropriate TTB officer.

(c) *Matters under ATF jurisdiction.* For rulings on matters under the jurisdiction of the Bureau of Alcohol,

Tobacco, Firearms and Explosives (Department of Justice), contact the Bureau of Alcohol, Tobacco, Firearms and Explosives, Office of Public and Governmental Affairs, 99 New York Avenue, NE., Washington, DC 20226, or view the contact information posted online at <http://www.atf.gov/contact/>.

#### § 70.486 [Amended]

■ 111. Section 70.486 is amended by removing the words "an TTB employee" and adding, in their place, the words "a TTB employee".

#### § 70.701 [Amended]

■ 112. In § 70.701:

■ a. Paragraph (d)(2)(i)(A) is amended by removing the words "An "TTB Ruling"" and adding, in their place, the words "A "TTB Ruling""; and

■ b. Paragraph (d)(2)(i)(B) is amended by removing the words "An "TTB Procedure"" and adding, in their place, the words "A "TTB Procedure"".

■ 113. In § 70.802, paragraph (g) is revised to read as set forth below.

#### § 70.802 Rules for disclosure of certain specified matters.

\* \* \* \* \*

(g) *Comments received in response to a notice of proposed rulemaking.* (1) The Bureau will post written comments received in response to a notice of proposed rulemaking to the appropriate rulemaking docket on the Regulations.gov Web site at <http://www.regulations.gov>. The Bureau reserves the right not to post lengthy paper comments or attachments requiring scanning, although a notice regarding the receipt of any such non-posted comments or attachments will be made to Regulations.gov. TTB will not post duplicate or anonymous comments to Regulations.gov.

(2) All comments and attachments received in response to a notice of proposed rulemaking may be inspected by any person in the Bureau's public reading room by appointment during normal business hours. Copies of comments (or portions thereof) also may be obtained. Appointment and copy requests may be addressed to the appropriate TTB officer in writing to the Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220, or by telephone at 202-453-2270. A person requesting copies should allow a reasonable time for processing the request. The provisions of 31 CFR 1.7, relating to fees, apply to requests made in accordance with this paragraph.

\* \* \* \* \*

#### § 70.803 [Amended]

■ 114. In § 70.803(f):

■ a. The first sentence is amended by removing the word "TTBF" and adding, in its place, the word "TTB"; and

■ b. The second sentence is amended by removing the word "ATF" each place it occurs and adding, in its place, the word "TTB".

### PART 71—RULES OF PRACTICE IN PERMIT PROCEEDINGS

■ 115. The authority citation for part 71 continues to read as follows:

**Authority:** 26 U.S.C. 5271, 5181, 5712, 5713, 7805, 27 U.S.C. 204.

#### § 71.27 [Amended]

■ 116. Section § 71.27 is amended by removing "appeal" at the end of the section and adding, in its place, "appeal".

#### § 71.108 [Amended]

■ 117. Section 71.108(a) is amended by removing the parenthetical phrase "(Form 1430-B)" and adding, in its place, the parenthetical phrase "(on TTB F 5000.5)".

#### § 71.110 [Removed]

■ 118. Remove § 71.110.

Signed: October 15, 2010.

**John J. Manfreda,**  
*Administrator.*

Approved: October 22, 2010.

**Timothy E. Skud,**  
*Deputy Assistant Secretary (Tax, Trade, and Tariff Policy).*

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### 31 CFR Part 548

#### Belarus Sanctions Regulations

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control ("OFAC") is amending the Belarus Sanctions Regulations in the Code of Federal Regulations to revoke a general license authorizing U.S. persons to engage until May 31, 2011, in otherwise prohibited transactions with two blocked entities, Lakokraska OAO and/or Polotsk Steklovolochno OAO.

**DATES:** *Effective Date:* This rule is effective February 11, 2011.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director for Compliance,