

California, Colorado, Georgia, Illinois, Iowa, Kentucky, Oregon, Pennsylvania and Texas. Clandestine laboratories producing 4-bromo-2,5-DMPEA were seized in California in 1986 and 1994 and in Arizona in 1992. It has been represented as 3,4-methylenedioxyamphetamine (MDMA) and has been sold in adulterated sugar cubes as LSD. 4-Bromo-2,5-DMPEA has been promoted as an aphrodisiac and distributed under the product name of Nexus. DEA has seized several thousand dosage units of this product.

The Food and Drug Administration (FDA) has notified the DEA that there are no exemptions or approvals in effect under Section 505 of the Federal Food, Drug, and Cosmetic Act for 4-bromo-2,5-DMPEA. A search of the scientific and medical literature pertaining to 4-bromo-2,5-DMPEA revealed no indications of current medical use in treatment in the United States.

Based on the information gathered and reviewed by DEA and upon the scientific and medical evaluation and recommendation of the Assistant Secretary for Health, the Deputy Administrator for the DEA, pursuant to the provisions of 21 U.S.C. 811 (a) and (b), finds that:

(1) 4-bromo-2,5-DMPEA has a high potential for abuse.

(2) 4-bromo-2,5-DMPEA has no currently accepted medical use in treatment in the United States.

(3) There is a lack of accepted safety for use of 4-bromo-2,5-DMPEA under medical supervision.

These findings are consistent with the placement of 4-bromo-2,5-DMPEA into Schedule I of the CSA.

All regulations applicable to Schedule I substances continue to be in effect as of June 2, 1995, with respect to 4-bromo-2,5-DMPEA. This substance has been in Schedule I pursuant to the temporary scheduling provisions of 21 U.S.C. 811(h) since January 6, 1994. The current applicable regulations are as follows:

1. *Registration.* Any person who manufactures, distributes, delivers, imports or exports 4-bromo-2,5-DMPEA or who engages in research or conducts instructional activities with respect to 4-bromo-2,5-DMPEA or who proposes to engage in such activities, must be registered to conduct such activity in accordance with parts 1301 and 1311 of title 21 of the Code of Federal Regulations.

2. *Security.* 4-bromo-2,5-DMPEA must be manufactured, distributed and stored in accordance with §§ 1301.71–1301.76 of title 21 of the Code of Federal Regulation.

3. *Labeling and Packaging.* All labels and labeling for commercial containers of 4-bromo-2,5-DMPEA must comply with §§ 1302.03–1302.05, 1302.07 and 1302.08 of title 21 of the Code of Federal Regulations.

4. *Quotas.* All persons required to obtain quotas for 4-bromo-2,5-DMPEA shall submit applications pursuant to §§ 1303.12 and 1303.22 of title 21 of the Code of Federal Regulations.

5. *Inventory.* Every registrant required to keep records and who possesses any quantity of 4-bromo-2,5-DMPEA shall take an inventory of all stocks of 4-bromo-2,5-DMPEA on hand pursuant to §§ 1304.11–1304.19 of title 21 of the Code of Federal Regulations.

6. *Records.* All registrants required to keep records pursuant to §§ 1304.21–1304.27 of title 21 of the Code of Federal Regulations shall maintain such records with respect to 4-bromo-2,5-DMPEA.

7. *Reports.* All registrants required to submit reports pursuant to §§ 1304.34–1304.37 of title 21 of the Code of Federal Regulations shall do so regarding 4-bromo-2,5-DMPEA.

8. *Order Forms.* All registrants involved in the distribution of 4-bromo-2,5-DMPEA must comply with §§ 1305.01–1305.16 of title 21 of the Code of Federal Regulations.

9. *Importation and Exportation.* All importation and exportation of 4-bromo-2,5-DMPEA shall be in compliance with part 1312 of title 21 of the Code of Federal Regulations.

10. *Criminal Liability.* Any activity with respect to 4-bromo-2,5-DMPEA not authorized by, or in violation of, the CSA or the Controlled Substances Import and Export Act shall be unlawful.

The Deputy Administrator of the DEA hereby certifies that final placement of 4-bromo-2,5-DMPEA into Schedule I of the CSA will have no significant impact upon entities whose interests must be considered under the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.* This action involves the control of a substance with no currently accepted medical use in treatment in the United States.

In accordance with the provisions of 21 U.S.C. 811(a), this scheduling action is a formal rulemaking. Such proceedings are conducted pursuant to the provisions of 5 U.S.C. 556 and 557 and, as such, are exempt from review by the Office of Management and Budget pursuant to Executive Order (E.O.) 12866, 3(d)(1).

This action has been analyzed in accordance with the principles and criteria in E.O. 12612, and it has been determined that this final rule does not have sufficient federalism implications

to warrant the preparation of a Federalism Assessment.

List of Subjects in 21 CFR Part 1308

Administrative practice and procedure, drug traffic control, narcotics, prescription drugs.

Under the authority vested in the Attorney General by section 201(a) of the CSA (21 U.S.C. 811(a)), and delegated to the Administrator of the DEA by the Department of Justice regulations (28 CFR 0.100) and redelegated to the Deputy Administrator pursuant to 28 CFR 0.104, the Deputy Administrator hereby orders that 21 CFR part 1308 be amended as follows:

PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES

1. The authority citation for 21 CFR part 1308 continues to read as follows:

Authority: 21 U.S.C. 811, 812, 871b, unless otherwise noted.

2. Section 1308.11 is amended by redesignating the existing paragraphs (d)(3) through (d)(30) as (d)(4) through (d)(31) and adding a new paragraph (d)(3) to read as follows:

§ 1308.11 Schedule I.

* * * * *

(d) * * *

(3) 4-Bromo-2,5-dimethoxyphenethylamine7392

Some trade or other names: 2-(4-bromo-2,5-dimethoxyphenyl)-1-aminoethane; alpha-desmethyl DOB; 2C-B, Nexus.

* * * * *

3. Section 1308.11 is further amended by removing paragraph (g)(3).

Dated: May 25, 1995.

Stephen H. Greene,

Deputy Administrator.

[FR Doc. 95–13454 Filed 6–1–95; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 8596]

RIN 1545-AL20

Payment of Excess Expenses Incurred by Purchaser in Connection With the Redemption of Real Property Under Internal Revenue Code Section 7425

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations regarding the payment of excess expenses incurred by a purchaser at a nonjudicial sale in connection with redemptions of real property by the United States. These regulations affect purchasers in connection with the redemption of real property.

EFFECTIVE DATE: June 2, 1995.

FOR FURTHER INFORMATION CONTACT: Robert A. Walker, (202) 622-3640 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

These final regulations amend the Income Tax Regulations (26 CFR part 301) under section 7425 of the Internal Revenue Code (Code). The regulations impose a time limit within which a purchaser of real property at a nonjudicial sale may submit a claim for excess expenses to the United States when it is redeeming such real property. The United States will not consider any claim made after expiration of the time limits.

The IRS published a notice of proposed rulemaking in the **Federal Register** on May 23, 1994 (59 FR 26608) providing proposed rules under section 7425 of the Code. No public comments were received and accordingly, the final regulations adopt the proposed regulations with only technical changes.

Explanation of Provisions

Section 301.7425-4(b)(3)(ii) does not provide a specific time period within which the purchaser at a nonjudicial foreclosure sale may submit a claim for excess expenses after the redemption. These regulations clarify that claims for excess expenses must be submitted within the time periods specified in the regulations in order for the purchaser to be reimbursed.

The regulations establish a 15-day limit after a request is made by the district director for the purchaser at a nonjudicial sale or his or her successor in interest to furnish a written itemized statement of expenses in excess of income. Since excess expenses could be incurred after a district director's request, a purchaser who fails to submit a claim at this time may submit a claim within 30 days after the date of redemption. These limits will allow the purchaser a reasonable amount of time within which to determine the amount of any excess expenses and to submit a claim to the United States. After the expiration of the relevant time periods, the United States may distribute all surplus proceeds associated with the sale of the redeemed property unhindered by any possibility of a claim

for excess expenses made in the future when the surplus proceeds of sale are no longer available to satisfy such a claim. Adding time limits will also expedite the handling of redemption sales by earlier disposition of surplus proceeds of sale. Disputes concerning properly submitted claims will still be resolved by the United States within a reasonable time after the redemption period.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment 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 Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information. The principal author of these final regulations is Robert A. Walker, Office of Assistant Chief Counsel (General Litigation). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read, in part, as follows:

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

Par. 2. In § 301.7425-4, paragraph (b)(3)(ii) is amended by revising the third sentence and adding a fourth sentence to read as follows:

§ 301.7425-4 Discharge of liens; redemption by United States.

* * * * *

(b) * * *

(3) * * *

(ii) * * * If a purchaser or his or her successor in interest has failed to furnish the written itemized statement

within 15 days after the request therefor is made by the district director, or there is a disagreement as to the amount properly payable under paragraph (b)(1)(iii) of this section, or if there were additional excess expenses that were not claimed in the original itemized statement, the purchaser or his or her successor in interest may submit a written itemized statement to the district director within 30 days after the date of redemption. If the purchaser or his or her successor in interest fails to timely submit such a written itemized statement, no amount shall be payable for expenses in excess of income.

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Approved: April 27, 1995.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Leslie Samuels,
Assistant Secretary of the Treasury.
[FR Doc. 95-13444 Filed 6-1-95; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[NC59-2-6942a; NC55-1-6497a; NC54-1-6496a: FRL-5207-3]

Approval and Promulgation of Air Quality Implementation Plans; North Carolina; Basic Motor Vehicle Inspection and Maintenance Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is approving a state implementation plan (SIP) revision submitted on May 19, 1994, January 17, 1992, September 24, 1992 and August 5, 1994, by the State of North Carolina, through the North Carolina Department of Environmental Management (NCDEM). This revision modifies the implementation of a basic motor vehicle inspection and maintenance (I/M) program in the areas of Charlotte, Raleigh/Durham, and Winston-Salem, North Carolina.

DATES: This final rule will be effective on July 17, 1995 unless adverse or critical comments are received by July 3, 1995. If the effective date is delayed, timely notice will be published in the **Federal Register**.

ADDRESSES: Written comments on this action should be addressed to Benjamin Franco at the EPA Regional office listed below.

Copies of the documents relative to this action are available for public inspection during normal business