

Table 1. Oats and Coronary Heart Disease (continued)

Study	Study Design, Subjects	Methods	Results	Comments																
Whyte et al., 1992 (Ref. 45)	Clinical study, randomized with cross-over. 23 men, mean age 45 years, moderate hypercholesterolemia (TC 209 to 259 mg/dL), free living.	Ss randomly assigned to either the wheat cereal or the oat cereal group after a 3-wk baseline diet. During baseline, all Ss consumed wheat cereal. Preweighed packages of cereal were provided: 54 g of WB/d; 123 g OB/d. Base diet: typical Australian diet—approximately 30–34% of E as fat. Ss instructed on how to keep dietary records, measure and restrict fiber (so all Ss would have approximately same total fiber intake of less than 30 g/d). 2 servings/d cereal was consumed for 4 wks, then cross-over to other cereal for another 4 wks. Oat cereal: 10.3 g/d SF Wheat cereal: 3.4 g/d SF All diets: TDF approximately 27 g/d.	Data analysis showed no effect of treatment order. <table border="1" data-bbox="438 1018 568 1407"> <thead> <tr> <th></th> <th>TC</th> <th>LDL</th> <th>HDL</th> </tr> </thead> <tbody> <tr> <td>Baseline</td> <td>226</td> <td>159</td> <td>47.6</td> </tr> <tr> <td>Oats</td> <td>218*</td> <td>150*</td> <td>49.9</td> </tr> <tr> <td>Wheat</td> <td>228</td> <td>152</td> <td>51.9</td> </tr> </tbody> </table> * Significantly different (p<0.01) compared to both baseline and wheat period.		TC	LDL	HDL	Baseline	226	159	47.6	Oats	218*	150*	49.9	Wheat	228	152	51.9	Consumption of total fat and Sat Fat during both test periods was about the same (35.5 g fat/1,000 Cal and 12.7 to 13 g Sat Fat/1,000 Cal). No significant changes in body weight. No dietary CHOL intake data provided.
	TC	LDL	HDL																	
Baseline	226	159	47.6																	
Oats	218*	150*	49.9																	
Wheat	228	152	51.9																	
Zhang et al., 1992 (Ref. 46)	Clinical study, randomized, cross-over. Ss studied on outpatient basis except on sampling days when they were admitted to research ward. 9 men and women, ages 45–67 yrs, with ileostomies. Mean TC 231 mg/dL	During each test period, Ss instructed to eat diets that were low in dietary fiber. Ss randomly assigned to either a high fiber diet group, in which an experimental bread made with OB was added to the low fiber base diet, or a low fiber diet group, in which Ss consumed their base diet with an experimental bread made with wheat flour. Test periods were 3 wks. Ss free living except on sampling days when they were given a diet with an average of 31% of E from fat. OB intake: 118 g; Bread had 29 g TDF Wheat bread: 4.9 g TDF	All Ss Wheat 214 Oat 194.5* * Significantly different from low fiber period	Total E, dietary fat, sat fat, SF, and CHOL of Ss diets on nonsampling days were not provided. All Ss had ileostomies. Conclusions about oat mechanisms in lowering serum lipids may not apply to general population.																

Abbreviations:
 CHOL = Cholesterol
 TC = Total Serum Cholesterol
 LDL = Low density lipoprotein cholesterol
 HDL = High density lipoprotein cholesterol
 P:S = Polyunsaturated to saturated fatty acid ratio
 E = Energy (Calories)
 Cal = Calories
 TDF = Total dietary fiber
 IF = Insoluble fiber
 SF = Soluble fiber
 Sat Fat = Saturated Fat
 E = Energy (Calories)
 Cal = Calories
 C = Control
 OB = Oat bran
 OH = Oatmeal
 WB = Wheat bran
 ANOVA = analysis of variance
 NS = nonsignificant

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[IL-0075-92]

RIN 1545-AR31

Definition of Foreign Base Company Income and Foreign Personal Holding Company Income of a Controlled Foreign Corporation; Hearing Cancellation

AGENCY: Internal Revenue Service, Treasury.

ACTION: Cancellation of notice of public hearing on proposed regulations.

SUMMARY: This document provides notice of cancellation of a public hearing on proposed regulations relating to the definition of subpart F income and foreign personal holding company income of a controlled foreign corporation and the allocation of deficits for purposes of computing the deemed-paid foreign tax credit.

DATES: The public hearing originally scheduled for Thursday, January 4, 1996, beginning at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7190, (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is proposed regulations under sections 952, 954(c) and 960 of the Internal Revenue Code. A notice of proposed rulemaking and notice of public hearing appearing in the Federal Register for Thursday, September 7, 1995 (60 FR 46548), announced that the public hearing on proposed regulations under sections 952, 954(c) and 960 of the Internal Revenue Code would be held on Thursday, January 4, 1996, beginning at 10 a.m., in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, D.C.

The public hearing scheduled for Thursday, January 4, 1996, is cancelled. Cynthia E. Grigsby,

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

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26 CFR Parts 1 and 301

[IA-41-93]

RIN 1545-AS04

Automatic Extension of Time for Filing Individual Income Tax Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross reference to temporary regulations and notice of public hearing.

SUMMARY: In the Rules and Regulations section of this issue of the Federal Register, the IRS is issuing temporary regulations that reflect the new procedures for obtaining an automatic extension of time to file an individual income tax return. The text of the temporary regulations also serves as the comment document for this notice of proposed rulemaking. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments must be received by April 1, 1996. Outlines of topics to be discussed at the public hearing scheduled for May 8, 1996, beginning at 10:00 a.m. must be received by April 1, 1996.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (IA-41-93), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (IA-41-93), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. The public hearing will be held in the IRS Auditorium.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Margaret A. Owens, 202-622-6232 (not a toll-free number). Concerning submissions and the public hearing, Michael Slaughter, 202-622-7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507).

Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal

Revenue Service, Attn: IRS Reports Clearance Officer, T:FP, Washington, DC 20224. Comments on the collection of information should be received by March 4, 1996.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

The collection of information is in § 1.6081-4T(a). This information is required by the IRS to monitor the filing of individual income tax returns. This information will be used to determine which individuals need automatic 4-month extensions of time to file. The likely respondents are individuals or households. Responses to this collection of information are required to obtain a benefit (an automatic 4-month extension of time to file an individual income tax return).

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Estimates of the reporting burden in this Notice of Proposed Rulemaking will be reflected in the burden of Form 4868.

Background

The temporary regulations published in the Rules and Regulations section of this issue of the Federal Register contain amendments to the Income Tax Regulations (26 CFR part 1) and the Regulations on Procedure and Administration (26 CFR part 301). The temporary regulations provide rules relating to obtaining an automatic 4-month extension of time to file an individual income tax return. The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has 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 rules, and therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, a copy of this notice of proposed rulemaking will be submitted to the Chief Counsel for