

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 10. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 11. In § 602.101, paragraph (c) is amended as follows:

1. The following entries are removed from the table:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	*
1.108(c)-1T	1545-1421
* * * * *	*
1.163(d)-1T	1545-1421
* * * * *	*
1.1044(a)-1T	1545-1421
* * * * *	*
1.6655(e)-1T	1545-1421

2. The following entries are added in numerical order to the table:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	*
1.108(c)-1	1545-1421
* * * * *	*
1.163(d)-1	1545-1421
* * * * *	*
1.1044(a)-1	1545-1421
* * * * *	*
1.6655(e)-1	1545-1421

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved: November 1, 1996.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 96-31362 Filed 12-11-96; 8:45 am]

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26 CFR Parts 1 and 602

[TD 8687]

RIN 1545-AT92

Source of Income From Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains corrections to final and temporary regulations (TD 8687), which were published in the Federal Register on Friday, November 29, 1996 (61 FR 60540) governing the source of income from sales of natural resources or other inventory produced in the United States and sold outside the United States or produced outside the United States and sold in the United States.

EFFECTIVE DATE: December 30, 1996.

FOR FURTHER INFORMATION CONTACT: Anne Shelburne (202) 622-3880, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 863 of the Internal Revenue Code.

Need for Correction

As published, the final regulations contain errors which may prove to be misleading and are in need of clarification. Correction of Publication

Accordingly, the publication of the final regulations (TD 8687), which are the subject of FR Doc. 96-30617, is corrected as follows:

1. On page 60540, column 3, in the preamble, under the caption **DATES**, line 3, the language “*Applicability:* Taxpayers may apply” is corrected to read “*Applicability:* These regulations apply to taxable years beginning after December 30, 1996. However, taxpayers may apply”.

§ 1.863-1 [Corrected]

2. On page 60546, column 3, § 1.863-1 (e), is corrected to read as follows:

§ 1.863-1 Allocation of gross income.

* * * * *

(e) *Effective dates.* The rules of paragraphs (a), (b) and (c) of this section will apply to taxable years beginning after December 30, 1996. However, taxpayers may apply the rules of this section for taxable years beginning after July 11, 1995, and on or before

December 30, 1996. For years beginning before December 30, 1996, see § 1.863-1 (as contained in 26 CFR part 1 revised as of April 1, 1996).

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§ 1.863-2 [Corrected]

3. On page 60547, column 1, § 1.863-2 (c), line 2, the language “apply to taxable years beginning” is corrected to read “apply to taxable years beginning after”.

4. On page 60547, column 2, § 1.863-2 (c), line 2 from the top of the column, the language “1995, and before December 30, 1996.” is corrected to read “1995, and on or before December 30, 1996.”.

§ 1.863-3 [Corrected]

5. On page 60550, column 3, § 1.863-3 (h), is corrected to read as follows:

§ 1.863-3 Allocation and apportionment of income from certain sales of inventory.

* * * * *

(h) *Effective dates.* The rules of this section apply to taxable years beginning after December 30, 1996. However, taxpayers may apply these regulations for taxable years beginning after July 11, 1995, and on or before December 30, 1996. For years beginning before December 30, 1996, see §§ 1.863-3A and 1.863-3AT.

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Cynthia E. Grigsby,

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

[FR Doc. 96-31717 Filed 12-10-96; 2:21 pm]

BILLING CODE 4830-01-U

NATIONAL LABOR RELATIONS BOARD

29 CFR Part 102

Rules Governing Misconduct by Attorneys or Party Representatives

AGENCY: National Labor Relations Board.

ACTION: Final rule.

SUMMARY: The National Labor Relations Board issues a final rule modifying its current rules governing misconduct by attorneys and party representatives.

EFFECTIVE DATE: January 13, 1997.

FOR FURTHER INFORMATION CONTACT: John J. Toner, Executive Secretary, National Labor Relations Board, 1099 14th Street, NW, Room 11600, Washington, DC 20570. Telephone: (202)273-1940.

SUPPLEMENTARY INFORMATION: In a notice of proposed rulemaking (NPR) published on May 20, 1996 (61 FR 25158), the Board proposed various