

shall be made available for inspection and copying by the Food and Drug Administration.

(e) *Requirements for persons that intend to separate mammalian and nonmammalian materials.* (1) Renderers, protein blenders, feed manufacturers, distributors, haulers and others that manufacture, process, blend and distribute both protein products derived from mammalian tissues or feeds containing such products, and protein products from other animal tissues or feeds containing such products, and that intend to keep those products separate shall:

(i) Comply with paragraphs (c)(1) or (d)(1) of this section as appropriate except that the labeling requirement shall apply only to products derived from mammalian (other than pure porcine) tissues or feeds containing such products;

(ii) In the case of a renderer, obtain nonmammalian or pure porcine materials only from single-species facilities;

(iii) Provide for measures to avoid commingling or cross-contamination:

(A) Maintain separate equipment or facilities for the manufacture, processing, or blending of such materials; or

(B) Use clean-out procedures or other means adequate to prevent carry-over of protein derived from mammalian tissues into animal protein or feeds that may be used for ruminants; and

(iv) Maintain written procedures specifying the clean-out procedures or other means, and specifying the procedures for separating mammalian (other than pure porcine) materials from nonmammalian materials from the time of receipt until the time of shipment.

(2) Renderers, blenders, feed manufacturers, and distributors will be exempted from appropriate requirements of paragraph (e)(1) of this section, if they meet the appropriate criteria for exemption under paragraphs (c)(2) or (c)(3), and paragraphs (d)(2) or (d)(3) of this section.

(f) *Requirements for establishments and individuals that are responsible for feeding ruminant animals.* Establishments and individuals that are responsible for feeding ruminant animals shall maintain copies of purchase invoices and labeling for all feeds containing animal protein products received, and make the copies available for inspection and copying by the Food and Drug Administration.

(g) *Adulteration and misbranding.* (1) Animal protein products, and feeds containing such products, that are not in compliance with paragraphs (c) through (f) of this section, excluding labeling requirements, will be deemed adulterated under section 402(a)(2)(C) or (a)(4) of the act.

(2) Animal protein products, and feeds containing such products, that are not in compliance with the labeling requirements of paragraphs (c) through (f) of this section will be deemed misbranded under section 403(a)(1) of the act.

(h) *Inspection; records retention.* (1) Records that are to be made available for inspection and copying, as required by this section, shall be kept for a minimum of 2 years.

(2) Written procedures required by this section shall be made available for inspection

and copying by the Food and Drug Administration.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-208288-90]

RIN 1545-AP36

Filing Requirements for Returns Claiming the Foreign Tax Credit; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document announces a hearing on proposed regulations published on January 13, 1997, which relates to the substantiation requirements for taxpayers claiming foreign tax credits.

DATES: The public hearing will be held on Wednesday, June 18, 1997, beginning at 10 a.m. Requests to speak and outlines of oral comments must be received by Monday, May 19, 1997.

ADDRESSES: The public hearing will be held in Room 3313, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC 20044. Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:R [REG-208288-90], Room 5226, Washington, DC, 20044.

FOR FURTHER INFORMATION CONTACT: Evangelista Lee 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 amendments to the Income Tax Regulations under section 905 of the Internal Revenue Code. The proposed regulations appeared in the **Federal Register** for Monday, January 13, 1997 (62 FR 1700).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26 CFR Part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Monday, May 19, 1997, an outline of the oral comments/testimony to be presented at

the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answer thereto.

Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,

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

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[CA 179-0029b; FRL-5697-2]

Approval and Promulgation of State Implementation Plans; California State Implementation Plan Revision; Bay Area Air Quality Management District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve revisions to the California State Implementation Plan (SIP) which control oxides of nitrogen (NO_x) from industrial boilers, steam generators, and process heaters; stationary internal combustion engines; stationary gas turbines; electric power generating boilers; and glass melting furnaces. The intended effect of proposing approval of these rules is to regulate emissions of NO_x in accordance with the requirements of the Clean Air Act, as amended in 1990 (CAA or the Act). The rules are being approved into the SIP in accordance with the area's ozone maintenance plan for redesignation to attainment. In the Rules section of this **Federal Register**, EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for this approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed